

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

In re:)
WESTMORELAND COAL COMPANY, *et al.*,¹) Chapter 11
Debtors.) Case No. 18-35672 (DRJ)
) (Jointly Administered)
)

**DEBTORS' APPLICATION FOR ENTRY OF
AN ORDER AUTHORIZING THE RETENTION
AND EMPLOYMENT OF KIRKLAND & ELLIS
LLP AND KIRKLAND & ELLIS INTERNATIONAL
LLP AS ATTORNEYS FOR THE DEBTORS AND DEBTORS
IN POSSESSION EFFECTIVE *NUNC PRO TUNC* TO THE PETITION DATE**

THIS APPLICATION SEEKS AN ORDER THAT MAY ADVERSELY AFFECT YOU. IF YOU OPPOSE THE APPLICATION, YOU SHOULD IMMEDIATELY CONTACT THE MOVING PARTY TO RESOLVE THE DISPUTE. IF YOU AND THE MOVING PARTY CANNOT AGREE, YOU MUST FILE A RESPONSE AND SEND A COPY TO THE MOVING PARTY. YOU MUST FILE AND SERVE YOUR RESPONSE WITHIN 21 DAYS OF THE DATE THIS WAS SERVED ON YOU. YOUR RESPONSE MUST STATE WHY THE APPLICATION SHOULD NOT BE GRANTED. IF YOU DO NOT FILE A TIMELY RESPONSE, THE RELIEF MAY BE GRANTED WITHOUT FURTHER NOTICE TO YOU. IF YOU OPPOSE THE APPLICATION AND HAVE NOT REACHED AN AGREEMENT, YOU MUST ATTEND THE HEARING. UNLESS THE PARTIES AGREE OTHERWISE, THE COURT MAY CONSIDER EVIDENCE AT THE HEARING AND MAY DECIDE THE APPLICATION AT THE HEARING.

REPRESENTED PARTIES SHOULD ACT THROUGH THEIR ATTORNEY.

A HEARING WILL BE HELD ON THIS MATTER ON NOVEMBER 13, 2018, AT 1:00 P.M. (CT) BEFORE THE HONORABLE DAVID R. JONES, 515 RUSK STREET, COURTROOM 400, HOUSTON, TEXAS 77002.

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

The above-captioned debtors and debtors in possession (collectively, the “Debtors”)² file this application (this “Application”) for the entry of an order, substantially in the form attached hereto as Exhibit A (the “Order”), authorizing the Debtors to retain and employ Kirkland & Ellis LLP and Kirkland & Ellis International LLP (collectively, “Kirkland”) as their attorneys effective *nunc pro tunc* to the Petition Date (as defined herein). In support of this Application, the Debtors submit the declaration of Stephen E. Hessler, the president of Stephen E. Hessler, P.C., a partner of Kirkland & Ellis LLP, and a partner of Kirkland & Ellis International LLP (the “Hessler Declaration”), which is attached hereto as Exhibit B and the declaration of Jennifer S. Grafton, Chief Administrative Officer and Chief Legal Officer of Debtor Westmoreland Coal Company (the “Grafton Declaration”), which is attached hereto as Exhibit C. In further support of this Application, the Debtors respectfully state as follows.

Jurisdiction and Venue

1. The United States Bankruptcy Court for the Southern District of Texas (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. § 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of Texas*, dated May 24, 2012 (the “Amended Standing Order”). The Debtors confirm their consent, pursuant to rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court in connection with this Application to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments

² A detailed description of the Debtors’ businesses and the reasons for commencing the chapter 11 cases is set forth in the *Declaration of Jeffrey S. Stein, Chief Restructuring Officer of Westmoreland Coal Company, in Support of Chapter 11 Petitions and First Day Pleadings* [Docket No. 54] (the “First Day Declaration”).

in connection herewith consistent with Article III of the United States Constitution. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The bases for the relief requested herein are sections 327(a) and 330 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Bankruptcy Rules 2014(a) and 2016, and rules 2014-1 and 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

Background

3. Westmoreland Coal Company and its Debtor and non-Debtor affiliates operate the sixth-largest coal-mining enterprise in North America, including 19 coal mines in six states and Canada. The Debtors primarily produce and sell thermal coal to investment grade power plants under long-term, cost-protected contracts, as well as to industrial customers and barbecue charcoal manufacturers. Headquartered in Englewood, Colorado, the Debtors and their non-Debtor subsidiaries employ approximately 2,971 individuals. The Debtors’ revenue for the twelve-month period that ended August 31, 2018, totaled \$850 million. As of the Petition Date, the Debtors’ aggregate prepetition indebtedness totaled approximately \$1.1 billion.

4. On October 9, 2018 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On October 18, 2018, the United States Trustee appointed an official committee of unsecured creditors in the Debtors’ bankruptcy cases [Docket No. 206]. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

Relief Requested

5. By this Application, the Debtors seek the entry of the Order authorizing the retention and employment of Kirkland as their attorneys in accordance with the terms and conditions set forth in that certain engagement letter between the Debtors and Kirkland effective as of March 7, 2018 (the “Engagement Letter”), a copy of which is attached hereto as **Exhibit 1** to **Exhibit A** and incorporated herein by reference.

Kirkland’s Qualifications

6. The Debtors seek to retain Kirkland because of Kirkland’s recognized expertise and extensive experience and knowledge in the field of debtors’ protections, creditors’ rights, and business reorganizations under chapter 11 of the Bankruptcy Code.

7. Kirkland has been actively involved in major chapter 11 cases and has represented debtors in many cases, including, among others: *In re iHeartMedia, Inc.*, No. 18-31274 (MI) (Bankr. S.D. Tex. Apr. 12, 2018); *In re Glob. A&T Elecs. Ltd.*, No. 17-23931 (RDD) (Bankr. S.D.N.Y. Feb. 26, 2018); *In re EXCO Res., Inc.*, No. 18-30155 (MI) (Bankr. S.D. Tex. Feb. 22, 2018); *In re Cobalt Int’l Energy, Inc.*, No. 17-36709 (MI) (Bankr. S.D. Tex. Jan. 11, 2018); *In re Charming Charlie Holdings Inc.*, No. 17-12906 (CSS) (Bankr. D. Del. Jan. 10, 2018); *In re Toys “R” Us, Inc.*, No. 17-34665 (KLP) (Bankr. E.D. Va. Oct. 25, 2017); *In re Seadrill Ltd.*, 17-60079 (DRJ) (Bankr. S.D. Tex. Oct. 31, 2017); *In re GenOn Energy, Inc.*, 17-33695 (DRJ) (Bankr. S.D. Tex. July 13, 2017); *In re Midstates Petrol. Co., Inc.*, 16-32237 (DRJ) (Bankr. S.D. Tex. June 13, 2016); *In re Linn Energy, LLC*, 16-60040 (DRJ) (Bankr. S.D. Tex. June 27, 2016); *In re SandRidge Energy, Inc.*, 16-32488 (DRJ) (Bankr. S.D. Tex. June 23, 2016); *In re Southcross Holdings LP*, No. 16-20111 (MI) (Bankr. S.D. Tex. May 6, 2016); *In re Ultra Petrol. Corp.*, 16-32202 (MI) (Bankr. S.D. Tex. Apr. 29, 2016); *In re Samson Res. Corp.*, No. 15-11934 (CSS) (Bankr. D. Del.

Oct. 29, 2015); *In re Sabine Oil & Gas Corp.*, No. 15-11835 (SCC) (Bankr. S.D.N.Y. Sept. 10, 2015); *In re Caesars Entm't Operating Co., Inc.*, No. 15-01145 (ABG) (Bankr. N.D. Ill. May 5, 2015); *In re Energy Future Holdings Corp.*, No. 14-10979 (CSS) (Bankr. D. Del. Sept. 16, 2014).³

8. In preparing for its representation of the Debtors in these chapter 11 cases, Kirkland has become familiar with the Debtors' businesses and many of the potential legal issues that may arise in the context of these chapter 11 cases. The Debtors believe that Kirkland is both well-qualified and uniquely able to represent the Debtors in these chapter 11 cases in an efficient and timely manner.

Services to be Provided

9. Subject to further order of the Court, and consistent with the Engagement Letter, the Debtors request the retention and employment of Kirkland to render the following legal services:

- a. advising the Debtors with respect to their powers and duties as debtors in possession in the continued management and operation of their businesses and properties;
- b. advising and consulting on the conduct of these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- c. attending meetings and negotiating with representatives of creditors and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors, and representing the Debtors in negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;

³ Because of the voluminous nature of the orders cited in this Application, they are not attached to this Application. Copies of these orders are available upon request to Kirkland.

- e. preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- f. representing the Debtors in connection with obtaining authority to continue using cash collateral and postpetition financing;
- g. advising the Debtors in connection with any potential sale of assets;
- h. appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- i. advising the Debtors regarding tax matters;
- j. taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- k. performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors; and (iii) advising the Debtors on corporate and litigation matters.

Professional Compensation

10. Kirkland intends to apply for compensation for professional services rendered on an hourly basis and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and any other applicable procedures and orders of the Court. The hourly rates and corresponding rate structure Kirkland will use in these chapter 11 cases are the same as the hourly rates and corresponding rate structure that Kirkland uses in other restructuring matters, as well as similar complex corporate, securities, and litigation matters whether in court or otherwise, regardless of whether a fee application is required. These rates and the rate structure reflect that such restructuring and other complex matters typically are national in scope and involve great complexity, high stakes, and severe time pressures.

11. Kirkland operates in a national marketplace for legal services in which rates are driven by multiple factors relating to the individual lawyer, his or her area of specialization, the firm's expertise, performance, and reputation, the nature of the work involved, and other factors.

12. Kirkland's hourly rates for the 2017 calendar year (the "2017 Hourly Rates") for matters related to the Debtors' restructuring ranged as follows:

Billing Category	U.S. Range
Partners	\$930-\$1,745
Of Counsel	\$555-\$1,745
Associates	\$555-\$1,015
Paraprofessionals	\$215-\$420

13. Kirkland's current hourly rates as of January 1, 2018 (the "Current Hourly Rates") for matters related to the Debtors' restructuring and to these chapter 11 cases range as follows:⁴

Billing Category⁵	U.S. Range
Partners	\$965-\$1,795
Of Counsel	\$575-\$1,795
Associates	\$575-\$1,065
Paraprofessionals	\$220-\$440

14. Kirkland's hourly rates are set at a level designed to compensate Kirkland fairly for the work of its attorneys and paraprofessionals and to cover fixed and routine expenses.

⁴ For professionals and paraprofessionals residing outside of the U.S., hourly rates are billed in the applicable currency. When billing a U.S. entity, such foreign rates are converted into U.S. dollars at the then applicable conversion rate. After converting these foreign rates into U.S. dollars, it is possible that certain rates may exceed the billing rates listed in the chart herein.

⁵ Although Kirkland does not anticipate using contract attorneys during these chapter 11 cases, in the unlikely event that it becomes necessary to use contract attorneys, Kirkland will not charge a markup to the Debtors with respect to fees billed by such attorneys. Moreover, any contract attorneys or non-attorneys who are employed by the Debtors in connection with work performed by Kirkland will be subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code. While the rate ranges provided for in this Application may change if an individual leaves or joins Kirkland, and if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions.⁶

15. Kirkland represented the Debtors during the twelve-month period before the Petition Date. From October 2017 through December 31, 2017, Kirkland applied the 2017 Hourly Rates for matters related to the Debtors' restructuring. From January 1, 2018 onwards, Kirkland represented the Debtors using the Current Hourly Rates. Moreover, these hourly rates are consistent with the rates that Kirkland charges other comparable chapter 11 clients, regardless of the location of the chapter 11 case.

16. The rate structure provided by Kirkland is appropriate and not significantly different from (a) the rates that Kirkland charges for other similar types of representations or (b) the rates that other comparable counsel would charge to do work substantially similar to the work Kirkland will perform in these chapter 11 cases.

17. It is Kirkland's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is also Kirkland's policy to charge its clients only the amount actually incurred by Kirkland in connection with such items. Examples of such expenses include postage, overnight mail, courier delivery, transportation, overtime expenses, computer-assisted legal research, photocopying, airfare, meals, and lodging.

⁶ For example, like many of its peer law firms, Kirkland typically increases the hourly billing rate of attorneys and paraprofessionals twice a year in the form of: (i) step increases historically awarded in the ordinary course on the basis of advancing seniority and promotion and (ii) periodic increases within each attorney's and paraprofessional's current level of seniority. The step increases do not constitute "rate increases" (as the term is used in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013). As set forth in the Order, Kirkland will provide ten business-days' notice to the Debtors, the U.S. Trustee, and any official committee before implementing any periodic increases, and shall file any such notice with the Court.

18. To ensure compliance with all applicable deadlines in these chapter 11 cases, from time to time Kirkland utilizes the services of overtime secretaries. Kirkland charges fees for these services pursuant to the Engagement Letter, which permits Kirkland to bill the Debtors for overtime secretarial charges that arise out of business necessity. In addition, Kirkland professionals also may charge their overtime meals and overtime transportation to the Debtors consistent with prepetition practices.

19. Kirkland currently charges the Debtors \$0.16 per page for standard duplication in its offices in the United States. Kirkland does not charge its clients for incoming facsimile transmissions. Kirkland has negotiated a discounted rate for Westlaw computer-assisted legal research. Computer-assisted legal research is used whenever the researcher determines that using Westlaw is more cost effective than using traditional (non-computer assisted legal research) techniques.

Compensation Received by Kirkland from the Debtors

20. Per the terms of a prior engagement letter, dated as of May 2, 2017 (the “Prior Engagement Letter”), on January 29, 2018, Westmoreland Resource Partners, LP paid \$750,000 to Kirkland, which, as stated in the Prior Engagement Letter, constituted an “advance payment retainer” as defined in Rule 1.15(c) of the Illinois Rules of Professional Conduct and *Dowling v. Chicago Options Assoc., Inc.*, 875 N.E.2d 1012, 1018 (Ill. 2007). Subsequently, Westmoreland Coal Company paid to Kirkland additional advance payment retainer totaling \$8,130,142.88 in the aggregate, and Westmoreland Resource Partners, LP paid to Kirkland advance payment retainer totaling \$892,186.04 in the aggregate. As stated in each of the Prior Engagement Letter and the Engagement Letter, any advance payment retainer is earned by Kirkland upon receipt, any advance payment retainer became the property of Kirkland upon receipt, the Debtors no longer have a

property interest in any advance payment retainer upon Kirkland's receipt, any advance payment retainer will be placed in Kirkland's general account and will not be held in a client trust account, and the Debtors will not earn any interest on any advance payment retainer.⁷ A chart identifying the statements setting forth the professional services provided by Kirkland to the Debtors and the expenses incurred by Kirkland in connection therewith, as well as the advance payment retainer transferred by the Debtors to Kirkland, prior to the Petition Date is set forth in the Hessler Declaration.

21. Pursuant to Bankruptcy Rule 2016(b), Kirkland has neither shared nor agreed to share (a) any compensation it has received or may receive with another party or person, other than with the partners, associates, and contract attorneys associated with Kirkland or (b) any compensation another person or party has received or may receive.

22. As of the Petition Date, the Debtors did not owe Kirkland any amounts for legal services rendered before the Petition Date. Although certain expenses and fees may have been incurred but not yet applied to Kirkland's advance payment retainers, the amount of Kirkland's advance payment retainers always exceeded any amounts listed or to be listed on statements describing services rendered and expenses incurred (on a "rates times hours" and "dates of expenses incurred" basis) prior to the Petition Date.

Kirkland's Disinterestedness

23. To the best of the Debtors' knowledge and as disclosed herein and in the Hessler Declaration, (a) Kirkland is a "disinterested person" within the meaning of section 101(14) of the

⁷ The Engagement Letter permits Kirkland to retain prepetition advance payment retainer held by Kirkland as of the Petition Date rather than applying such prepetition advance payment retainer to pay postpetition fees and expenses. In light of the facts and circumstances of these chapter 11 cases, Kirkland will retain any prepetition advance payment retainer held by Kirkland as of the Petition Date and will not apply any such amounts to postpetition fees and expenses.

Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors' estates and (b) Kirkland has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in the Hessler Declaration.

24. Kirkland will review its files periodically during the pendency of these chapter 11 cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, Kirkland will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).

Supporting Authority

25. The Debtors seek retention of Kirkland as their attorneys pursuant to section 327(a) of the Bankruptcy Code, which provides that a debtor, subject to Court approval:

[M]ay employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the [debtor] in carrying out the [debtor]'s duties under this title.

11 U.S.C. § 327(a).

26. Bankruptcy Rule 2014(a) requires that an application for retention include:

[S]pecific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant's knowledge, all of the [firm's] connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.

Fed. R. Bankr. P. 2014.

27. The Debtors submit that for all the reasons stated above and in the Hessler Declaration, the retention and employment of Kirkland as counsel to the Debtors is warranted. Further, as stated in the Hessler Declaration, Kirkland is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors’ estates and has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in the Hessler Declaration.

Notice

28. The Debtors will provide notice of this Motion to the following parties or their respective counsel (collectively, the “Notice Parties”): (a) the Office of the United States Trustee for the Southern District of Texas; (b) the holders of the 50 largest unsecured claims against the Debtors (on a consolidated basis); (c) the indenture trustee under the Debtors’ 8.75% senior secured notes due 2022; (d) the ad hoc group of lenders under the Debtors’ prepetition term loan facility due 2020 and the Debtors’ 8.75% senior secured notes due 2022; (e) the administrative agent under the Debtors’ prepetition term loan facility due 2020; (f) the administrative agent under Westmoreland Resource Partners, LP’s term loan facility due 2018; (g) the ad hoc committee of certain lenders under Westmoreland Resource Partners, LP’s term loan facility due 2018; (h) the administrative agent under the Debtors’ proposed debtor-in-possession financing facility; (i) any statutory committee appointed in these case; (j) the United States Attorney’s Office for the Southern District of Texas; (k) the Internal Revenue Service; (l) the Environmental Protection Agency and similar state environmental agencies for states in which the Debtors conduct business; (m) the offices of the attorneys general for the states in which the Debtors operate; (n) the Securities and Exchange Commission; and (o) any party that has requested notice pursuant to

Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given. A copy of this Application is also available on the website of the Debtors' notice and claims agent at www.donlinrecano.com/westmoreland. In light of the nature of the relief requested, the Debtors submit that no other or further notice is required.

No Prior Request

29. No prior request for the relief sought in this Application has been made to this or any other court.

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WHEREFORE, the Debtors respectfully request that the Court enter the Order, substantially in the form attached hereto as **Exhibit A**, granting the relief requested herein and granting such other relief as is just and proper.

Dated: October 22, 2018
Houston, Texas

/s/ Jennifer S. Grafton

Jennifer S. Grafton
Westmoreland Coal Company
Chief Administrative Officer and Chief
Legal Officer

Certificate of Service

I certify that on October 22, 2018, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Southern District of Texas.

/s/ Patricia B. Tomasco

Patricia B. Tomasco

Exhibit A

Proposed Order

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

In re:) Chapter 11
)
WESTMORELAND COAL COMPANY, *et al.*,¹) Case No. 18-35672 (DRJ)
)
Debtors.) (Jointly Administered)
)
) **Re: Docket No. __**

**ORDER AUTHORIZING THE RETENTION AND
EMPLOYMENT OF KIRKLAND & ELLIS LLP AND KIRKLAND & ELLIS
INTERNATIONAL LLP AS ATTORNEYS FOR THE DEBTORS AND DEBTORS
IN POSSESSION EFFECTIVE *NUNC PRO TUNC* TO THE PETITION DATE**

Upon the application (the “Application”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for the entry of an order (this “Order”) authorizing the Debtors to retain and employ Kirkland & Ellis LLP and Kirkland & Ellis International LLP (collectively, “Kirkland”) as their attorneys effective *nunc pro tunc* to the Petition Date, pursuant to sections 327(a) and 330 of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-1 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”); and the Court having reviewed the Application, the declaration of Stephen E. Hessler, the president of Stephen E. Hessler, P.C., a partner of Kirkland & Ellis LLP,

¹ Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company’s service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

² Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.

and a partner of Kirkland & Ellis International LLP (the “Hessler Declaration”), and the declaration of Jennifer S. Grafton, Chief Administrative Officer and Chief Legal Officer of Westmoreland Coal Company (the “Grafton Declaration”); and the Court having found that the Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and the Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found based on the representations made in the Application and in the Hessler Declaration that (a) Kirkland does not hold or represent an interest adverse to the Debtors’ estates and (b) Kirkland is a “disinterested person” as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code; and the Court having found that the relief requested in the Application is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and the Court having found that the Debtors provided adequate and appropriate notice of the Application under the circumstances and that no other or further notice is required; and the Court having reviewed the Application and having heard statements in support of the Application at a hearing, if any, held before the Court (the “Hearing”); and the Court having determined that the legal and factual bases set forth in the Application and at the Hearing, if any, establish just cause for the relief granted herein; and any objections to the relief requested herein having been withdrawn or overruled on the merits; and after due deliberation and sufficient cause appearing therefor, it is HEREBY ORDERED THAT:

1. The Application is granted to the extent set forth herein.
2. The Debtors are authorized to retain and employ Kirkland as their attorneys *nunc pro tunc* to the Petition Date in accordance with the terms and conditions set forth in the Application and in the Engagement Letter attached hereto as Exhibit 1.

3. Kirkland is authorized to provide the Debtors with the professional services as described in the Application and the Engagement Letter. Specifically, but without limitation, Kirkland will render the following legal services:

- a. advising the Debtors with respect to their powers and duties as debtors in possession in the continued management and operation of their businesses and properties;
- b. advising and consulting on their conduct during these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- c. attending meetings and negotiating with representatives of creditors and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors, and representing the Debtors in negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;
- e. preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- f. representing the Debtors in connection with obtaining authority to continue using cash collateral and postpetition financing;
- g. advising the Debtors in connection with any potential sale of assets;
- h. appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- i. advising the Debtors regarding tax matters;
- j. taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- k. performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors; and (iii) advising the Debtors on corporate and litigation matters.

4. Kirkland shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors' chapter 11 cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Bankruptcy Rules, and any other applicable procedures and orders of the Court.

5. Kirkland is authorized without further order of the Court to apply amounts from the prepetition advance payment retainer to compensate and reimburse Kirkland for fees or expenses incurred on or prior to the Petition Date consistent with its ordinary course billing practice. At the conclusion of Kirkland's engagement by the Debtors, if the amount of any advance payment retainer held by Kirkland is in excess of the amount of Kirkland's outstanding and estimated fees, expenses, and costs, Kirkland will pay to the Debtors the amount by which any advance payment retainer exceed such fees, expenses, and costs.

6. Notwithstanding anything to the contrary in the Application, the Engagement Letter, or the Declarations attached to the Application, the reimbursement provisions allowing the reimbursement of fees and expenses incurred in connection with participating in, preparing for, or responding to any action, claim, suit, or proceeding brought by or against any party that relates to the legal services provided under the Engagement Letter and fees for defending any objection to Kirkland's fee applications under the Bankruptcy Code are not approved pending further order of the Court.

7. Notwithstanding anything to the contrary in the Application, the Engagement Letter, or the Declarations attached to the Application, the "Client Waiver" of the right to object to fees and expenses once paid is not effective while the Client is a debtor-in-possession. The Client Waiver shall not be construed to limit, restrict, or impair, while Client is a debtor in

possession, Client's responsibility to protect and conserve estate assets by reviewing and objecting to the allowance of professional fees in accordance with 11 U.S.C. §§ 330, 331, and 1106(a)(1) (incorporating sections 704(a)(5) and 704(a)(2)).

8. Kirkland shall not charge a markup to the Debtors with respect to fees billed by contract attorneys who are hired by Kirkland to provide services to the Debtors and shall ensure that any such contract attorneys are subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code and Bankruptcy Rules.

9. Kirkland shall provide ten-business-days' notice to the Debtors, the U.S. Trustee, and any official committee before any increases in the rates set forth in the Application or the Engagement Letter are implemented and shall file such notice with the Court. The U.S. Trustee retains all rights to object to any rate increase on all grounds, including the reasonableness standard set forth in section 330 of the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

10. The Debtors and Kirkland are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

11. Notice of the Application as provided therein is deemed to be good and sufficient notice of such Application, and the requirements of the Bankruptcy Local Rules are satisfied by the contents of the Application.

12. To the extent the Application, the Hessler Declaration, the Grafton Declaration, or the Engagement Letter is inconsistent with this Order, the terms of this Order shall govern.

13. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

14. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: _____, 2018
Houston, Texas

THE HONORABLE DAVID R. JONES
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

Engagement Letter

KIRKLAND & ELLIS LLP
AND AFFILIATED PARTNERSHIPS

Stephen E. Hessler, P.C.
To Call Writer Directly:
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(212) 446-4900

March 7, 2018

Jennifer Grafton, Esq.
Chief Administrative Officer and Chief Legal Officer
Westmoreland Coal Company
9540 South Maroon Circle
Suite 300
Englewood, CO 80112

Re: Retention to Provide Legal Services

Dear Ms. Grafton:

We are very pleased that you have asked us to represent Westmoreland Coal Company and those wholly or partially owned subsidiaries listed in an addendum or supplement to this letter, as such list may be amended from time to time by the Parties (as defined below) (collectively, “Client”), in connection with a potential restructuring. Please note, the Firm’s representation is only of Client; the Firm does not and will not represent any direct or indirect shareholder, director, officer, partner, employee, affiliate, or joint venturer of Client or of any other entity”.

General Terms. This retention letter (this “Agreement”) sets forth the terms of Client’s retention of Kirkland & Ellis International LLP (and its affiliated entity Kirkland & Ellis International LLP (collectively, the “Firm”)) to provide legal services and constitutes an agreement between the Firm and Client (the “Parties”). This Agreement sets forth the Parties’ entire agreement for rendering professional services for the current matter, as well as for all other existing or future matters (collectively, the “Engagement”), except where the Parties otherwise agree in writing. For the avoidance of any doubt, we will not represent the Conflicts Board of Westmoreland Resource Partners GP, LLC in connection with the Engagement. Furthermore, this Agreement supersedes and replaces all prior letters of engagement between the Firm and Client.

Fees. The Firm will bill Client for fees incurred at its regular hourly rates and in quarterly increments of an hour (or in smaller time increments as otherwise required by a court). The Firm reserves the right to adjust the Firm’s billing rates from time to time in the ordinary course of the Firm’s representation of Client.

Although the Firm will attempt to estimate fees to assist Client in Client’s planning if requested, such estimates are subject to change and are not binding unless otherwise expressly and unequivocally stated in writing.

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Expenses. Expenses related to providing services shall be included in the Firm's statements as disbursements advanced by the Firm on Client's behalf. Such expenses include photocopying, printing, scanning, witness fees, travel expenses, filing and recording fees, certain secretarial overtime, and other overtime expenses, postage, express mail, and messenger charges, deposition costs, computerized legal research charges, and other computer services, and miscellaneous other charges. Client shall pay directly (and is solely responsible for) certain larger costs, such as consultant or expert witness fees and expenses, and outside suppliers' or contractors' charges, unless otherwise agreed by the Parties. By executing this Agreement below, Client agrees to pay for all charges in accordance with the Firm's schedule of charges, a copy of which is attached hereto at Schedule 1, as revised from time to time.

Billing Procedures. The Firm's statements of fees and expenses are typically delivered monthly, but the Firm reserves the right to alter the timing of delivering its statements depending on circumstances. The Firm, to the extent required by a court or applicable law, may provide separate invoices for fees and expenses incurred on behalf of Westmoreland Resource Partners GP, LLC and its subsidiaries (including Westmoreland Resource Partners, LP). Client may have the statement in any reasonable format it chooses, but the Firm will select an initial format for the statement unless Client otherwise requests in writing. Depending on the circumstances, however, estimated or summary statements may be provided, with time and expense details to follow thereafter.

Retainer. Client agrees to provide to the Firm an "advance payment retainer," as defined in Rule 1.15(c) of the Illinois Rules of Professional Conduct, *Dowling v. Chicago Options Assoc., Inc.*, 875 N.E.2d 1012, 1018 (Ill. 2007), and *In re Caesars Entm't Operating Co., Inc.*, No. 15-01145 (ABG) (Bankr. N.D. Ill. May 28, 2015) (and cases cited therein), in the initial amount of \$750,000. In addition, Client agrees to provide one or more additional advance payment retainers upon request by the Firm so that the amount of any advance payment retainers remains at or above the Firm's estimated fees and expenses. The Firm may apply the advance payment retainers to any outstanding fees as services are rendered and to expenses as they are incurred. Client understands and acknowledges that any advance payment retainers are earned by the Firm upon receipt, any advance payment retainers become the property of the Firm upon receipt, Client no longer has a property interest in any advance payment retainers upon the Firm's receipt, any advance payment retainers will be placed in the Firm's general account and will not be held in a client trust account, and Client will not earn any interest on any advance payment retainers; provided, however, that solely to the extent required under applicable law, at the conclusion of the Engagement, if the amount of any advance payment retainers held by the Firm is in excess of the amount of the Firm's outstanding and estimated fees, expenses, and costs, the Firm will pay to Client the amount by which any advance payment retainers exceed such fees, expenses, and costs. Client further understands and acknowledges that the use of advance payment retainers is an integral condition of the Engagement, and is necessary to ensure that: Client continues to have

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access to the Firm's services; the Firm is compensated for its representation of Client; the Firm is not a pre-petition creditor in the event of a Restructuring Case; and that in light of the foregoing, the provision of the advance payment retainers is in Client's best interests. The fact that Client has provided the Firm with an advance payment retainer does not affect Client's right to terminate the client-lawyer relationship.

Please be advised that there is another type of retainer known as a "security retainer," as defined in *Dowling v. Chicago Options Assoc.*, 875 N.E.2d at 1018, and *In re Caesars Entm't Operating Co., Inc.*, No. 15-01145 (ABG) (Bankr. N.D. Ill. May 28, 2015) (and cases cited therein). A security retainer remains the property of the client until the lawyer applies it to charges for services that are actually rendered and expenses that are incurred. Any unearned funds are then returned to the client. In other circumstances not present here, the Firm would consider a security retainer and Client's funds would be held in the Firm's segregated client trust account until applied to pay fees and expenses. Funds in a security retainer, however, can be subject to claims of Client's creditors and, if taken by creditors, may leave Client unable to pay for ongoing legal services, which may result in the Firm being unable to continue the Engagement. Moreover, a security retainer creates clawback risks for the Firm in the event of an insolvency proceeding. The choice of the type of retainer to be used is Client's choice alone, but for the Engagement and for the reasons set forth above, the Firm is unwilling to represent Client in the Engagement without using the advance payment retainer.

Termination. The Engagement may be terminated by either Party at any time by written notice by or to Client. The Engagement will end at the earliest of (a) Client's termination of the Engagement, (b) the Firm's withdrawal, and (c) the substantial completion of the Firm's substantive work. If permission for withdrawal is required by a court, the Firm shall apply promptly for such permission, and termination shall coincide with the court order for withdrawal. If this Agreement or the Firm's services are terminated for any reason, such termination shall be effective only to terminate the Firm's services prospectively and all the other terms of this Agreement shall survive any such termination.

Upon cessation of the Firm's active involvement in a particular matter (even if the Firm continues active involvement in other matters on Client's behalf), the Firm will have no further duty to inform Client of future developments or changes in law as may be relevant to such matter. Further, unless the Parties mutually agree in writing to the contrary, the Firm will have no obligation to monitor renewal or notice dates or similar deadlines that may arise from the matters for which the Firm had been retained.

Cell Phone and E-Mail Communication. The Firm hereby informs Client and Client hereby acknowledges that the Firm's attorneys sometimes communicate with their clients and their clients' professionals and agents by cell telephone, that such communications are capable of being

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intercepted by others and therefore may be deemed no longer protected by the attorney-client privilege, and that Client must inform the Firm if Client does not wish the Firm to discuss privileged matters on cell telephones with Client or Client's professionals or agents.

The Firm hereby informs Client and Client hereby acknowledges that the Firm's attorneys sometimes communicate with their clients and their clients' professionals and agents by unencrypted e-mail, that such communications are capable of being intercepted by others and therefore may be deemed no longer protected by the attorney-client privilege, and that Client must inform the Firm if Client wishes to institute a system to encode all e-mail between the Firm and Client or Client's professionals or agents.

File Retention. All records and files will be retained and disposed of in compliance with the Firm's policy in effect from time to time. Subject to future changes, it is the Firm's current policy generally not to retain records relating to a matter for more than five years. Upon Client's prior written request, the Firm will return client records that are Client's property to Client prior to their destruction. It is not administratively feasible for the Firm to advise Client of the closing of a matter or the disposal of records. The Firm recommends, therefore, that Client maintain Client's own files for reference or submit a written request for Client's client files promptly upon conclusion of a matter. Notwithstanding anything to the contrary herein, Client acknowledges and agrees that any applicable privilege of Client (including any attorney-client and work product privilege or any duty of confidentiality) (collectively, the "Privileges") belongs to Client alone and not to any successor entity (including without limitation the Client after a change in control or other similar restructuring or non-restructuring transaction (including without limitation a reorganized Client after the effective date of a plan of reorganization), whether through merger, asset or equity sale, business combination, or otherwise, irrespective of whether such transaction occurs in a Restructuring Case or on an out-of-court basis (in each case, a "Transaction"))). Client hereby waives any right, title, and interest of such successor entity to all information, data, documents, or communications in any format covered by the Privileges that is in the possession of the Firm ("Firm Materials"), to the extent that such successor entity had any right, title, and interest to such Firm Materials. For the avoidance of doubt, Client agrees and acknowledges that after a Transaction, such successor entity shall have no right to claim or waive the Privileges or request the return of any such Firm Materials; instead, such Firm Materials shall remain in the Firm's sole possession and control for its exclusive use, and the Firm will (a) not waive any Privileges or disclose the Firm Materials, (b) take all reasonable steps to ensure that the Privileges survive and remain in full force and effect, and (c) assert the Privileges to prevent disclosure of any Firm Materials.

Conflicts of Interest. As is customary for a law firm of the Firm's size, there are numerous business entities, with which Client currently has relationships, that the Firm has represented or currently represents in matters unrelated to Client. The Firm notes that the Firm currently

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represents or has represented certain creditors of Client or their respective affiliates (collectively, the “Interested Parties”) in matters unrelated to Client and the Firm will continue to do so in such unrelated matters. Because Client is engaged in activities (and may in the future engage in additional activities) in which Client’s interests may diverge from those of the Interested Parties or the Firm’s other clients, the possibility exists that the Interested Parties or one of the Firm’s clients may take positions adverse to Client.

Further, in undertaking the representation of Client, the Firm wants to be fair not only to Client’s interests but also to those of the Firm’s other clients. Because Client is engaged in activities (and may in the future engage in additional activities) in which its interests may diverge from those of the Firm’s other clients, the possibility exists that one of the Firm’s current or future clients may take positions adverse to Client (including litigation or other dispute resolution mechanisms) in a matter in which the Firm may be retained. In the event a present conflict of interest exists between Client and the Firm’s other clients or in the event one arises in the future, Client agrees to waive any such conflict of interest or other objection that would preclude the Firm’s representation of another client (a) in other current or future matters substantially unrelated to the Engagement or (b) other than during a Restructuring Case (as defined below), in other matters related to Client (including in litigation, arbitration, or other dispute resolution mechanisms). Client also agrees that the Firm’s representation in the Engagement is solely of Client and that no member or other entity or person related to it (such as a shareholder, director, officer, partner, employee, or joint venturer) has the status of a client for conflict of interest purposes.

The Firm informs Client that certain entities owned by current or former Firm attorneys and senior staff (“attorney investment entities”) have investments in funds or companies that may, directly or indirectly, be affiliated with Client, hold investments in Client’s debt or equity securities, or conduct commercial transactions with Client (each, a “Passive Holding”). The attorney investment entities are passive and have no management or other control rights in such funds or companies. The Firm notes that other persons may in the future assert that a Passive Holding creates, in certain circumstances, a conflict between the Firm’s exercise of its independent professional judgment in rendering advice to Client and the financial interest of Firm attorneys participating in the attorney investment entities, and such other persons might seek to limit Client’s ability to use the Firm to advise Client on a particular matter. While the Firm cannot control what a person might assert or seek, the Firm believes that the Firm’s judgment will not be compromised by virtue of any Passive Holding. Please let us know if Client has any questions or concerns regarding the Passive Holdings. By executing this letter, Client acknowledges the Firm’s disclosure of the foregoing.

Restructuring Cases. If it becomes necessary for Client to commence a restructuring case under chapter 11 of the U.S. Bankruptcy Code (a “Restructuring Case”), the Firm’s ongoing

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employment by Client will be subject to the approval of the court with jurisdiction over the petition. If necessary, the Firm will take steps necessary to prepare the disclosure materials required in connection with the Firm's retention as lead restructuring counsel. In the near term, the Firm will begin conflicts checks on potentially interested parties as provided by Client.

If necessary, the Firm will prepare a preliminary draft of a schedule describing the Firm's relationships with certain interested parties (the "Disclosure Schedule"). The Firm will give Client a draft of the Disclosure Schedule once it is available. Although the Firm believes that these relationships do not constitute actual conflicts of interest, these relationships must be described and disclosed in Client's application to the court to retain the Firm.

If in the Firm's determination a conflict of interest arises in Client's Restructuring Case requiring separate conflicts counsel, then Client will be required to use separate conflicts counsel in those matters.

No Guarantee of Success. It is impossible to provide any promise or guarantee about the outcome of Client's matters. Nothing in this Agreement or any statement by Firm staff or attorneys constitutes a promise or guarantee. Any comments about the outcome of Client's matter are simply expressions of judgment and are not binding on the Firm.

Consent to Use of Information. In connection with future materials that, for marketing purposes, describe facets of the Firm's law practice and recite examples of matters the Firm handles on behalf of clients, Client agrees that, if those materials avoid disclosing Client's confidences and secrets as defined by applicable ethical rules, they may identify Client as a client, may contain factual synopses of Client's matters, and may indicate generally the results achieved.

Reimbursement of Fees and Expenses. Client agrees to promptly reimburse the Firm for all internal or external fees and expenses, including the amount of the Firm's attorney and paralegal time at normal billing rates, as incurred by the Firm in connection with participating in, preparing for, or responding to any action, claim, objection, suit, or proceeding brought by or against any third-party that relates to the legal services provided by the Firm under this Agreement. Without limiting the scope of the foregoing, and by way of example only, this paragraph extends to all such fees and expenses incurred by the Firm: in responding to document subpoenas, and preparing for and testifying at depositions and trials; and with respect to the filing, preparation, prosecution or defense of any applications by the Firm for approval of fees and expenses in a judicial, arbitral, or similar proceeding. Further, Client understands, acknowledges, and agrees that in connection with a Restructuring Case, if Client has not objected to the payment of a Firm invoice or to a Firm fee and expense application, has in fact paid such invoice, or has approved such fee and expense application, then Client waives its right (and the right of any successor entity as a result of a

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Transaction or otherwise) to subsequently object to the payment of fees and expenses covered by such invoice or fee application.

LLP. Kirkland & Ellis LLP is a limited liability partnership organized under the laws of Illinois, and Kirkland & Ellis International LLP is a limited liability partnership organized under the laws of Delaware. Pursuant to those statutory provisions, an obligation incurred by a limited liability partnership, whether arising in tort, contract or otherwise, is solely the obligation of the limited liability partnership, and partners are not personally liable, directly or indirectly, by way of indemnification, contribution, assessment or otherwise, for such obligation solely by reason of being or so acting as a partner.

Governing Law. This Agreement shall be governed by, and construed in accordance with, the laws of the State of Illinois, without giving effect to the conflicts of law principles thereof.

Miscellaneous. This Agreement sets forth the Parties' entire agreement for rendering professional services. It can be amended or modified only in writing and not orally or by course of conduct. Each Party signing below is jointly and severally responsible for all obligations due to the Firm and represents that each has full authority to execute this Agreement so that it is binding. This Agreement may be signed in one or more counterparts and binds each Party countersigning below. If any provision of this Agreement or the application thereof is held invalid or unenforceable, the invalidity or unenforceability shall not affect other provisions or applications of this Agreement which can be given effect without such provisions or application, and to this end the provisions of this Agreement are declared to be severable. Any agreement or waiver contained herein by Client extends to any assignee or successor in interest to Client, including without limitation the reorganized Client upon and after the effective date of a plan of reorganization in a Restructuring Case.

This Agreement is the product of arm's-length negotiations between sophisticated parties, and Client acknowledges that it is experienced with respect to the retention of legal counsel. Therefore, the Parties acknowledge and agree that any otherwise applicable rule of contract construction or interpretation which provides that ambiguities shall be construed against the drafter (and all similar rules of contract construction or interpretation) shall not apply to this Agreement. The Parties further acknowledge that the Firm is not advising Client with respect to this Agreement because the Firm would have a conflict of interest in doing so, and that Client has consulted (or had the opportunity to consult) with legal counsel of its own choosing. Client further acknowledges that Client has entered into this Agreement and agreed to all of its terms and conditions voluntarily and fully-informed, based on adequate information and Client's own independent judgment. The Parties further acknowledge that they intend for this Agreement to be effective and fully enforceable upon its execution and to be relied upon by the Parties.

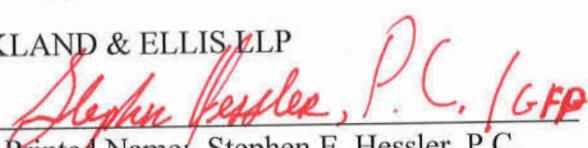
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Please confirm your agreement with the arrangements described in this letter by signing the enclosed copy of this letter in the space provided below and returning it to us.

Very truly yours,

KIRKLAND & ELLIS LLP

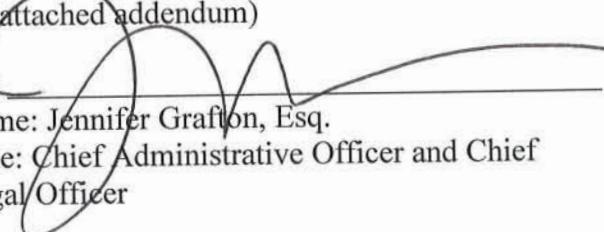
By: 

Printed Name: Stephen E. Hessler, P.C.

Title: Partner

Agreed and accepted this 28 day of February, 2018

WESTMORELAND COAL COMPANY
(on behalf of itself and its subsidiaries identified in
the attached addendum)

By: 

Name: Jennifer Grafton, Esq.

Title: Chief Administrative Officer and Chief
Legal Officer

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ADDENDUM: List of Client Subsidiaries

Absaloka Coal, LLC

Basin Resources, Inc.

Buckingham Coal Company, LLC

Dakota Westmoreland Corp.

Daron Coal Company, LLC

Harrison Resources, LLC

Haystack Coal Company

Oxford Conesville, LLC

Oxford Mining Company, LLC

Oxford Mining Company-Kentucky, LLC

Prairie Mines & Royalty ULC

San Juan Coal Company

San Juan Transportation Company

Texas Westmoreland Coal Company

WCC Holding B.V.

WCC Land Holding Company, Inc.

WEI-Roanoke Valley, Inc.

Western Energy Company

Westmoreland Canada Holdings Inc.

Westmoreland Canada LLC

Westmoreland Canadian Investments, LP

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Westmoreland Coal Sales Co.

Westmoreland Energy Services, Inc.

Westmoreland Energy, LLC

Westmoreland Kemmerer Fee Coal Holdings, LLC

Westmoreland Kemmerer, LLC

Westmoreland Mining LLC

Westmoreland North Carolina Power LLC

Westmoreland Partners

Westmoreland Power, Inc.

Westmoreland Resource Partners, LP

Westmoreland Resources GP, LLC

Westmoreland Resources Inc.

Westmoreland Risk Management, Inc.

Westmoreland San Juan Holdings, Inc.

Westmoreland San Juan, LLC

Westmoreland Savage Corp.

Westmoreland-Roanoke Valley, LP

WRI Partners, Inc.

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KIRKLAND & ELLIS LLP

CLIENT-REIMBURSABLE EXPENSES AND OTHER CHARGES

Effective 01/01/2018

The following outlines Kirkland & Ellis LLP's ("K&E LLP") policies and standard charges for various services performed by K&E LLP and/or by other third parties on behalf of the client which are often ancillary to our legal services. Services provided by in-house K&E LLP personnel are for the convenience of our clients. Given that these services are often ancillary to our legal services, in certain instances it may be appropriate and/or more cost efficient for these services to be outsourced to a third-party vendor. If services are provided beyond those outlined below, pricing will be based on K&E LLP's approximate cost and/or comparable market pricing.

- **Duplicating, Reprographics and Printing:** The following list details K&E LLP's charges for duplicating, reprographics and printing services:
 - ▶ Black and White Copy or Print (all sizes of paper):
 - \$0.16 per impression for all U.S. offices
 - €0.10 per impression in Munich
 - £0.15 per impression in London
 - HK\$1.50 per impression in Hong Kong
 - RMB1.00 per impression in Beijing and Shanghai
 - ▶ Color Copy or Print (all sizes of paper):
 - \$0.55 per impression
 - ▶ Scanned Images:
 - \$0.16 per page for black and white or color scans
 - ▶ Other Services:
 - CD/DVD Duplicating or Mastering - \$7/\$10 per CD/DVD
 - Binding - \$0.70 per binding
 - Large or specialized binders - \$13/\$27
 - Tabs - \$0.13 per item
 - OCR/File Conversion - \$0.03 per page
 - Large Format Printing - \$1.00 per sq. ft.
- **Secretarial and Word Processing:** Clients are not charged for secretarial and word processing activities incurred on their matters during standard business hours.
- **Overtime Charges:** Clients will be charged for overtime costs for secretarial and document services work if either (i) the client has specifically requested the after-hours work or (ii) the nature of the work being done for the client necessitates out-of-hours overtime and such work could not have been done during normal working hours. If these conditions are satisfied, costs for related overtime meals and transportation also will be charged.

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- **Travel Expenses:** We charge clients our out-of-pocket costs for travel expenses including associated travel agency fees. We charge coach fares (business class for international flights) unless the client has approved business-class, first-class or an upgrade. K&E LLP personnel are instructed to incur only reasonable airfare, hotel and meal expenses. K&E LLP negotiates, uses, and passes along volume discount hotel and air rates whenever practicable. However, certain retrospective rebates may not be passed along.
- **Catering Charges:** Clients will be charged for any in-house catering service provided in connection with client matters.
- **Communication Expenses:** We do not charge clients for telephone calls or faxes made from K&E LLP's offices with the exception of third-party conference calls and videoconferences.

Charges incurred for conference calls, videoconferences, cellular telephones, and calls made from other third-party locations will be charged to the client at the actual cost incurred. Further, other telecommunication expenses incurred at third-party locations (e.g., phone lines at trial sites, Internet access, etc.) will be charged to the client at the actual cost incurred.

- **Overnight Delivery/Postage:** We charge clients for the actual cost of overnight and special delivery (e.g., Express Mail, FedEx, and DHL), and U.S. postage for materials mailed on the client's behalf. K&E LLP negotiates, uses, and passes along volume discount rates whenever practicable.
- **Messengers:** We charge clients for the actual cost of a third party vendor messenger.
- **Library Research Services:** Library Research staff provides research and document retrieval services at the request of attorneys, and clients are charged per hour for these services. Any expenses incurred in connection with the request, such as outside retrieval service or online research charges, are passed on to the client at cost, including any applicable discounts.
- **Online Research Charges:** K&E LLP charges for costs incurred in using third-party online research services in connection with a client matter. K&E LLP negotiates and uses discounts or special rates for online research services whenever possible and practicable and passes through the full benefit of any savings to the client based on actual usage.
- **Inter-Library Loan Services:** Our standard client charge for inter-library loan services when a K&E LLP library employee borrows a book from an outside source is \$25 per title. There is no client charge for borrowing books from K&E LLP

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libraries in other cities or from outside collections when the title is part of the K&E LLP collection but unavailable.

- **Off-Site Legal Files Storage:** Clients are not charged for off-site storage of files unless the storage charge is approved in advance.
- **Electronic Data Storage:** K&E LLP will not charge clients for costs to store electronic data and files on K&E LLP's systems if the data stored does not exceed 100 gigabytes (GB). If the data stored for a specific client exceeds 100GB, K&E LLP will charge clients \$4.00 per month/per GB for all network data stored until the data is either returned to the client or properly disposed of. For e-discovery data on the Relativity platform, K&E LLP will also charge clients \$4.00 per month/per GB until the data is either returned to the client or properly disposed of.
- **Calendar Court Services:** Our standard charge is \$25 for a court filing and other court services or transactions.
- **Supplies:** There is no client charge for standard office supplies. Clients are charged for special items (e.g., a minute book, exhibit tabs/indexes/dividers, binding, etc.) and then at K&E LLP's actual cost.
- **Contract Attorneys and Contract Non-Attorney Billers:** If there is a need to utilize a contract attorney or contract non-attorney on a client engagement, clients will be charged a standard hourly rate for these billers unless other specific billing arrangements are agreed between K&E LLP and client.
- **Expert Witnesses, Experts of Other Types, and Other Third Party Consultants:** If there is a need to utilize an expert witness, expert of other type, or other third party consultant such as accountants, investment bankers, academicians, other attorneys, etc. on a client engagement, clients will be requested to retain or pay these individuals directly unless specific billing arrangements are agreed between K&E LLP and client.
- **Third Party Expenditures:** Third party expenditures (e.g., corporate document and lien searches, lease of office space at Trial location, IT equipment rental, SEC and regulatory filings, etc.) incurred on behalf of a client, will be passed through to the client at actual cost. If the invoice exceeds \$50,000, it is K&E LLP's policy that wherever possible such charges will be directly billed to the client. In those circumstances where this is not possible, K&E LLP will seek reimbursement from our client prior to paying the vendor.

Unless otherwise noted, charges billed in foreign currencies are determined annually based on current U.S. charges at an appropriate exchange rate.

Exhibit B

Hessler Declaration

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:)
WESTMORELAND COAL COMPANY, *et al.*,¹) Chapter 11
Debtors.) Case No. 18-35672 (DRJ)
) (Jointly Administered)
)

**DECLARATION OF STEPHEN E. HESSLER
IN SUPPORT OF THE DEBTORS' APPLICATION
FOR ENTRY OF AN ORDER AUTHORIZING THE
RETENTION AND EMPLOYMENT OF KIRKLAND &
ELLIS LLP AND KIRKLAND & ELLIS INTERNATIONAL
LLP AS ATTORNEYS FOR THE DEBTORS AND DEBTORS
IN POSSESSION EFFECTIVE *NUNC PRO TUNC* TO THE PETITION DATE**

I, Stephen E. Hessler, being duly sworn, state the following under penalty of perjury:

1. I am the president of Stephen E. Hessler, P.C., a partner of the law firm of Kirkland & Ellis LLP, located at 601 Lexington Avenue, New York, New York 10022, and a partner of Kirkland & Ellis International LLP (together with Kirkland & Ellis LLP, collectively, “Kirkland”). I am the lead attorney from Kirkland working on the above-captioned chapter 11 cases. I am a member in good standing of the Bar of the State of New York, and I have been admitted *pro hac vice* to practice in the United States Bankruptcy Court for the Southern District of Texas. There are no disciplinary proceedings pending against me.

1 Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

2. I submit this declaration (the “Declaration”) in support of the *Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* (the “Application”).² Except as otherwise noted, I have personal knowledge of the matters set forth herein.

Kirkland’s Qualifications

4. The Debtors seek to retain Kirkland because of Kirkland’s recognized expertise and extensive experience and knowledge in the field of debtors’ protections, creditors’ rights, and business reorganizations under chapter 11 of the Bankruptcy Code.

5. Kirkland has been actively involved in major chapter 11 cases and has represented debtors in many cases, including, among others: *In re iHeartMedia, Inc.*, No. 18-31274 (Bankr. S.D. Tex. Apr. 12, 2018); *In re Glob. A&T Elecs. Ltd.*, No. 17-23931 (RDD) (Bankr. S.D.N.Y. Feb. 26, 2018); *In re EXCO Res., Inc.*, No. 18-30155 (MI) (Bankr. S.D. Tex. Feb. 22, 2018); *In re Cobalt Int’l Energy, Inc.*, No. 17-36709 (MI) (Bankr. S.D. Tex. Jan. 11, 2018); *In re Charming Charlie Holdings Inc.*, No. 17-12906 (CSS) (Bankr. D. Del. Jan. 10, 2018); *In re Toys “R” Us, Inc.*, No. 17-34665 (KLP) (Bankr. E.D. Va. Oct. 25, 2017); *In re Seadrill Ltd.*, 17-60079 (DRJ) (Bankr. S.D. Tex. Oct. 31, 2017); *In re GenOn Energy, Inc.*, 17-33695 (DRJ) (Bankr. S.D. Tex. July 13, 2017); *In re Midstates Petrol. Co., Inc.*, 16-32237 (DRJ) (Bankr. S.D. Tex. June 13, 2016); *In re Linn Energy, LLC*, 16-60040 (DRJ) (Bankr. S.D. Tex. June 27, 2016); *In re SandRidge Energy, Inc.*, 16-32488 (DRJ) (Bankr. S.D. Tex. June 23, 2016); *In re Southcross Holdings LP*,

² Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.

No. 16-20111 (MI) (Bankr. S.D. Tex. May 6, 2016); *In re Ultra Petrol. Corp.*, 16-32202 (MI) (Bankr. S.D. Tex. Apr. 29, 2016); *In re Samson Res. Corp.*, No. 15-11934 (CSS) (Bankr. D. Del. Oct. 29, 2015); *In re Sabine Oil & Gas Corp.*, No. 15-11835 (SCC) (Bankr. S.D.N.Y. Sept. 10, 2015); *In re Caesars Entm't Operating Co., Inc.*, No. 15-01145 (ABG) (Bankr. N.D. Ill. May 5, 2015); *In re Energy Future Holdings Corp.*, No. 14-10979 (CSS) (Bankr. D. Del. Sept. 16, 2014).³

6. In preparing for its representation of the Debtors in these chapter 11 cases, Kirkland has become familiar with the Debtors' businesses and many of the potential legal issues that may arise in the context of these chapter 11 cases. I believe that Kirkland is both well-qualified and uniquely able to represent the Debtors in these chapter 11 cases in an efficient and timely manner.

Services to Be Provided

7. Subject to further order of the Court, and consistent with the Engagement Letter, the Debtors request the retention and employment of Kirkland to render the following legal services:

- a. advising the Debtors with respect to its powers and duties as debtor in possession in the continued management and operation of its businesses and properties;
- b. advising and consulting on the conduct of these chapter 11 cases, including all of the legal and administrative requirements of operating in chapter 11;
- c. attending meetings and negotiating with representatives of creditors and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors, and representing the Debtors in

³ Because of the voluminous nature of the orders cited in this Declaration, they are not attached to this Declaration. Copies of these orders are available upon request to Kirkland.

negotiations concerning litigation in which the Debtors are involved, including objections to claims filed against the Debtors' estates;

- e. preparing pleadings in connection with these chapter 11 cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- f. representing the Debtors in connection with obtaining authority to continue using cash collateral and postpetition financing;
- g. advising the Debtors in connection with any potential sale of assets;
- h. appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- i. advising the Debtors regarding tax matters;
- j. taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- k. performing all other necessary legal services for the Debtors in connection with the prosecution of these chapter 11 cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors; and (iii) advising the Debtors on corporate and litigation matters.

Professional Compensation

8. Kirkland intends to apply for compensation for professional services rendered on an hourly basis and reimbursement of expenses incurred in connection with these chapter 11 cases, subject to the Court's approval and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Bankruptcy Local Rules, and any other applicable procedures and orders of the Court. The hourly rates and corresponding rate structure Kirkland will use in these chapter 11 cases are the same as the hourly rates and corresponding rate structure that Kirkland uses in other debtor representations, and are comparable to the hourly rates and corresponding rate structure that Kirkland uses for complex corporate, securities, and litigation

matters whether in court or otherwise, regardless of whether a fee application is required. These rates and the rate structure reflect that such restructuring and other complex matters typically are national in scope and involve great complexity, high stakes, and severe time pressures.

9. Kirkland operates in a national marketplace for legal services in which rates are driven by multiple factors relating to the individual lawyer, his or her area of specialization, the firm's expertise, performance, and reputation, the nature of the work involved, and other factors.

10. Kirkland's 2017 Hourly Rates for matters related to the Debtors' restructuring ranged as follows:

Billing Category⁴	U.S. Range
Partners	\$930-\$1,745
Of Counsel	\$555-\$1,745
Associates	\$555-\$1,015
Paraprofessionals	\$215-\$420

⁴ Although Kirkland does not anticipate using contract attorneys during these chapter 11 cases, in the unlikely event that it becomes necessary to use contract attorneys, Kirkland will not charge a markup to the Debtors with respect to fees billed by such attorneys. Moreover, any contract attorneys or non-attorneys who are employed by the Debtors in connection with work performed by Kirkland will be subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code. While the rate ranges provided for in this Application may change if an individual leaves or joins Kirkland, and if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

11. Kirkland's Current Hourly Rates for matters related to the Debtors' restructuring and to these chapter 11 cases range as follows:⁵

Billing Category⁶	U.S. Range
Partners	\$965-\$1,795
Of Counsel	\$575-\$1,795
Associates	\$575-\$1,065
Paraprofessionals	\$220-\$440

12. Kirkland's hourly rates are set at a level designed to compensate Kirkland fairly for the work of its attorneys and paraprofessionals and to cover fixed and routine expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions.⁷

13. It is Kirkland's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. It is also Kirkland's policy to charge

⁵ For professionals and paraprofessionals residing outside of the U.S., hourly rates are billed in the applicable currency. When billing a U.S. entity, such foreign rates are converted into U.S. dollars at the then applicable conversion rate. After converting these foreign rates into U.S. dollars, it is possible that certain rates may exceed the billing rates listed in the chart herein.

⁶ Although Kirkland does not anticipate using contract attorneys during these chapter 11 cases, in the unlikely event that it becomes necessary to use contract attorneys, Kirkland will not charge a markup to the Debtors with respect to fees billed by such attorneys. Moreover, any contract attorneys or non-attorneys who are employed by the Debtors in connection with work performed by Kirkland will be subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code. While the rate ranges provided for in this Application may change if an individual leaves or joins Kirkland, and if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

⁷ For example, like many of its peer law firms, Kirkland typically increases the hourly billing rate of attorneys and paraprofessionals twice a year in the form of: (i) step increases historically awarded in the ordinary course on the basis of advancing seniority and promotion and (ii) periodic increases within each attorney's and paraprofessional's current level of seniority. The step increases do not constitute "rate increases" (as the term is used in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013). As set forth in the Order, Kirkland will provide ten business days' notice to the Debtors, the U.S. Trustee, and any official committee before implementing any periodic increases, and shall file such notice with the Court.

its clients only the amount actually incurred by Kirkland in connection with such items. Examples of such expenses include postage, overnight mail, courier delivery, transportation, overtime expenses, computer-assisted legal research, photocopying, airfare, meals, and lodging.

14. To ensure compliance with all applicable deadlines in these chapter 11 cases, Kirkland utilizes the services of overtime secretaries. Kirkland charges fees for these services pursuant to the Engagement Letter between Kirkland and the Debtors, which permits Kirkland to bill the Debtors for overtime secretarial charges that arise out of business necessity. In addition, Kirkland professionals also may charge their overtime meals and overtime transportation to the Debtors consistent with prepetition practices.

15. Kirkland currently charges the Debtors \$0.16 per page for standard duplication in its offices in the United States. Kirkland does not charge its clients for incoming facsimile transmissions. Kirkland has negotiated a discounted rate for Westlaw computer-assisted legal research. Computer-assisted legal research is used whenever the researcher determines that using Westlaw is more cost effective than using traditional (non-computer assisted legal research) techniques.

Compensation Received by Kirkland from the Debtors

16. Per the terms of the Prior Engagement Letter, on January 29, 2018, Westmoreland Resource Partners, LP paid \$750,000 to Kirkland, which, as stated in the Prior Engagement Letter, constituted an “advance payment retainer” as defined in Rule 1.15(c) of the Illinois Rules of Professional Conduct and *Dowling v. Chicago Options Assoc., Inc.*, 875 N.E.2d 1012, 1018 (Ill. 2007). Subsequently, Westmoreland Coal Company paid to Kirkland additional advance payment retainer totaling \$8,130,142.88 in the aggregate, and Westmoreland Resource Partners, LP paid to

Kirkland advance payment retainer totaling \$892,186.04 in the aggregate. As stated in each of the Prior Engagement Letter and the Engagement Letter, any advance payment retainer is earned by Kirkland upon receipt, any advance payment retainer become the property of Kirkland upon receipt, the Debtors no longer have a property interest in any advance payment retainer upon Kirkland's receipt, any advance payment retainer will be placed in Kirkland's general account and will not be held in a client trust account, and the Debtors will not earn any interest on any advance payment retainer.⁸ A chart identifying the statements setting forth the professional services provided by Kirkland to the Debtors and the expenses incurred by Kirkland in connection therewith, as well as the advance payment retainer transferred by the Debtors to Kirkland, prior to the Petition Date is set forth below.

17. During the 90-day period before the Petition Date, the Westmoreland Coal Company paid advance payment retainer in the following amounts to Kirkland:

Type of Transaction	Date	Amount of Fees and Expenses Listed on Statement	Amount of Advance Payment Retainer Requested	Amount of Advance Payment Retainer Received	Resulting Advance Payment Retainer Following
Receipt of Additional Advance Payment Retainer	July 16, 2018			\$1,612,846.33	\$2,290,000.00
Request for Additional Advance Payment Retainer (Full Statement)	July 23, 2018	\$343,640.67	\$343,640.67		\$1,946,359.33

⁸ The Engagement Letter permits Kirkland to retain prepetition advance payment retainer held by Kirkland as of the Petition Date rather than applying such prepetition advance payment retainer to pay postpetition fees and expenses. In light of the facts and circumstances of these chapter 11 cases, Kirkland will retain any prepetition advance payment retainer held by Kirkland as of the Petition Date and will not apply any such amounts to postpetition fees and expenses.

Type of Transaction	Date	Amount of Fees and Expenses Listed on Statement	Amount of Advance Payment Retainer Requested	Amount of Advance Payment Retainer Received	Resulting Advance Payment Retainer Following
Receipt of Additional Advance Payment Retainer	August 1, 2018			\$343,640.67	\$2,290,000.00
Request for Additional Advance Payment Retainer (Full Statement)	August 14, 2018	\$398,838.05	\$398,838.05		\$1,891,125.95
Receipt of Additional Advance Payment Retainer	August 27, 2018			\$398,838.05	\$2,290,000.00
Request for Additional Advance Payment Retainer (Full Statement)	October 1, 2018	\$643,923.31	\$643,923.31		\$1,646,076.69
Request for Additional Advance Payment Retainer (Summary Statement)	October 8, 2018		\$1,750,000.00		\$1,646,076.69
Receipt of Additional Advance Payment Retainer	October 8, 2018			\$2,393,923.31	\$4,040,000.00
Full Statement of Services Rendered and Expenses Incurred	October 8, 2018	\$1,740,631.39			\$2,299,368.61

During the 90-day period before the Petition Date, the Westmoreland Resource Partners, LP paid advance payment retainer in the following amounts to Kirkland:

Type of Transaction	Date	Amount of Fees and Expenses Listed on Statement	Amount of Advance Payment Retainer Requested	Amount of Advance Payment Retainer Received	Resulting Advance Payment Retainer Following
Receipt of Additional Advance Payment Retainer	July 16, 2018			\$144,361.03	\$750,000.00

Type of Transaction	Date	Amount of Fees and Expenses Listed on Statement	Amount of Advance Payment Retainer Requested	Amount of Advance Payment Retainer Received	Resulting Advance Payment Retainer Following
Request for Additional Advance Payment Retainer (Full Statement)	July 23, 2018	\$90,772.50	\$90,772.50		\$659,227.50
Receipt of Additional Advance Payment Retainer	August 1, 2018			\$90,772.50	\$750,000.00
Request for Additional Advance Payment Retainer (Full Statement)	August 14, 2018	\$115,135.61	\$115,135.61		\$634,864.39
Receipt of Additional Advance Payment Retainer	August 27, 2018			\$115,135.61	\$750,000.00
Request for Additional Advance Payment Retainer (Full Statement)	October 1, 2018	\$55,267.09	\$55,267.09		\$694,732.91
Request for Additional Advance Payment Retainer (Summary Statement)	October 8, 2018		\$250,000.00		\$694,732.91
Receipt of Additional Advance Payment Retainer	October 8, 2018			\$305,267.09	\$1,000,000.00
Full Statement of Services Rendered and Expenses Incurred	October 8, 2018	\$163,612.25			\$836,387.75

18. As of the Petition Date, the Debtors did not owe Kirkland any amounts for legal services rendered before the Petition Date. Although certain expenses and fees may have been incurred, but not yet applied to Kirkland's advance payment retainer, Kirkland's total advance payment retainer always exceeded any amounts listed or to be listed on statements describing

services rendered and expenses incurred (on a “rates times hours” and “dates of expenses incurred” basis) prior to the Petition Date.

19. Pursuant to Bankruptcy Rule 2016(b), Kirkland has not shared nor agreed to share (a) any compensation it has received or may receive with another party or person, other than with the partners, associates, and contract attorneys associated with Kirkland or (b) any compensation another person or party has received or may receive.

Statement Regarding U.S. Trustee Guidelines

20. Kirkland shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors’ chapter 11 cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Bankruptcy Local Rules, and any other applicable procedures and orders of the Court. Kirkland also intends to make a reasonable effort to comply with the U.S. Trustee’s requests for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective As of November 1, 2013* (the “Revised UST Guidelines”), both in connection with this application and the interim and final fee applications to be filed by Kirkland in these chapter 11 cases.

Attorney Statement Pursuant to Revised UST Guidelines

21. The following is provided in response to the request for additional information set forth in Paragraph D.1. of the Revised UST Guidelines:

- a. **Question:** Did Kirkland agree to any variations from, or alternatives to, Kirkland’s standard billing arrangements for this engagement?

Answer: No. Kirkland and the Debtors have not agreed to any variations from, or alternatives to, Kirkland's standard billing arrangements for this engagement. The rate structure provided by Kirkland is appropriate and is not significantly different from (a) the rates that Kirkland charges for other non-bankruptcy representations or (b) the rates of other comparably skilled professionals.

b. **Question:** Do any of the Kirkland professionals in this engagement vary their rate based on the geographic location of the Debtors' chapter 11 cases?

Answer: No. The hourly rates used by Kirkland in representing the Debtors are consistent with the rates that Kirkland charges other comparable chapter 11 clients, regardless of the location of the chapter 11 case.

c. **Question:** If Kirkland has represented the Debtors in the 12 months prepetition, disclose Kirkland's billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If Kirkland's billing rates and material financial terms have changed postpetition, explain the difference and the reasons for the difference.

Answer: From July 10, 2017 to December 31, 2017, Kirkland's hourly rates for services rendered on behalf of the Debtors range as follows:⁹

Billing Category	U.S. Range
Partners	\$930-\$1,745
Of Counsel	\$555-\$1,745
Associates	\$555-\$1,015
Paraprofessionals	\$215-\$420

Kirkland's hourly rates for services rendered on behalf of the Debtors, on and after January 1, 2018, range as follows:

Billing Category	U.S. Range
Partners	\$965-\$1,795
Of Counsel	\$575-\$1,795
Associates	\$575-\$1,065
Paraprofessionals	\$220-\$440

⁹ While the rate ranges provided for in the Application may change if an individual leaves or joins Kirkland, and if any such individual's billing rate falls outside the ranges disclosed above, Kirkland does not intend to update the ranges for such circumstances.

Kirkland represented the Debtors during the twelve-month period before the Petition Date, using the hourly rates listed above.

d. **Question:** Have the Debtors approved Kirkland's budget and staffing plan, and, if so, for what budget period?

Answer: Yes, for the period from Oct. 9, 2018 through Dec. 31, 2018.

Kirkland's Disinterestedness

22. In connection with its proposed retention by the Debtors in these chapter 11 cases, Kirkland undertook to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors. Specifically, Kirkland obtained from the Debtors and their representatives the names of individuals and entities that may be parties in interest in these chapter 11 cases (the "Potential Parties in Interest") and such parties are listed on **Schedule 1** hereto. Kirkland has searched on its electronic database for its connections to the entities listed on **Schedule 1** hereto. To the extent that I have been able to ascertain that Kirkland has been retained within the last three years to represent any of the Potential Parties in Interest (or their affiliates, as the case may be) in matters unrelated to these cases, such facts are disclosed on **Schedule 2** attached hereto.

23. Kirkland and certain of its partners and associates may have in the past represented, may currently represent, and likely in the future will represent, entities that may be parties in interest in these chapter 11 cases in connection with matters unrelated (except as otherwise disclosed herein) to the Debtors and these chapter 11 cases. Kirkland has searched on its electronic database for its connection to the entities listed on **Schedule 1** attached hereto. The information listed on **Schedule 1** may have changed without our knowledge and may change during the

pendency of these chapter 11 cases. Accordingly, Kirkland will update this Declaration as necessary and when Kirkland becomes aware of additional material information.

24. The following is a list of the categories that Kirkland has searched:¹⁰

<u>Schedule</u>	<u>Category</u>
1(a)	Debtor Affiliates
1(b)	Directors & Officers
1(c)	5% or More Shareholders
1(d)	Bank-Lender-Administrative Agents
1(e)	Bankruptcy Judges
1(f)	Bankruptcy Professionals
1(g)	Bondholders - Indentured Trustee
1(h)	Contract Counterparties
1(i)	Customers
1(j)	Governmental/Regulatory Agencies
1(k)	HR Benefits
1(l)	Insurance
1(m)	Landlords
1(n)	Litigation
1(o)	Ordinary Course Professionals
1(p)	Other Significant Creditors
1(q)	Significant Competitors
1(r)	Sureties
1(s)	Taxing Authorities
1(t)	Top 50 Creditors
1(u)	Unions
1(v)	US Trustee Office
1(w)	Utilities
1(x)	Vendors

¹⁰ Kirkland's inclusion of parties in the following Schedules is solely to illustrate Kirkland's conflict search process and is not an admission that any party has a valid claim against the Debtors or that any party properly belongs in the schedules or has a claim or legal relationship to the Debtors of the nature described in the schedules.

25. To the best of my knowledge, (a) Kirkland is a “disinterested person” within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors’ estates and (b) Kirkland has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed in this Declaration.

26. Listed on **Schedule 2** to this Declaration are the results of Kirkland’s conflicts searches of the above-listed entities.¹¹ For the avoidance of doubt, Kirkland will not commence a cause of action in these chapter 11 cases against the entities listed on **Schedule 2** that are current clients of Kirkland (including entities listed below under the “Specific Disclosures” section of this Declaration) unless Kirkland has an applicable waiver on file or first receives a waiver from such entity allowing Kirkland to commence such an action. To the extent that a waiver does not exist or is not obtained from such entity and it is necessary for the Debtors to commence an action against that entity, the Debtors will be represented in such particular matter by conflicts counsel.

27. Of the entities listed on **Schedule 2**, GenOn Energy, Inc. represented more than one percent of Kirkland’s fee receipts for the twelve-month period ending on September 30, 2018. GenOn Energy, Inc. is an affiliate of one of the Debtors’ utility providers.

¹¹ As referenced in **Schedule 2**, the term “current client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted in the 12 months preceding the Petition Date. As referenced in **Schedule 2**, the term “former client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted between 12 and 36 months preceding the Petition Date. As referenced in **Schedule 2**, the term “closed client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted in the 36 months preceding the Petition Date, but for which the client representation has been closed. Whether an actual client relationship exists can only be determined by reference to the documents governing Kirkland’s representation rather than its potential listing in Kirkland’s conflicts search system. The list generated from Kirkland’s conflicts search system is over-inclusive. As a general matter, Kirkland discloses connections with “former clients” or “closed clients” for whom time was posted in the last 36 months, but does not disclose connections if time was billed more than 36 months before the Petition Date.

28. Based on the conflicts search conducted to date and described herein, to the best of my knowledge, neither I, Kirkland, nor any partner or associate thereof, insofar as I have been able to ascertain, have any connection with the Debtors, their creditors, or any other parties in interest, their respective attorneys and accountants, the Office of the United States Trustee for the Southern District of Texas (the “U.S. Trustee”), any person employed in the Office of the U.S. Trustee, or any Bankruptcy Judge currently serving on the United States Bankruptcy Court for the Southern District of Texas, except as disclosed or otherwise described herein.

29. Kirkland will review its files periodically during the pendency of these chapter 11 cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, Kirkland will use reasonable efforts to identify such further developments and will promptly file a supplemental Declaration, as required by Bankruptcy Rule 2014(a).

30. Generally, it is Kirkland’s policy to disclose entities in the capacity that they first appear in a conflicts search. For example, if an entity already has been disclosed in this Declaration in one capacity (*e.g.*, a customer), and the entity appears in a subsequent conflicts search in a different capacity (*e.g.*, a vendor), Kirkland does not disclose the same entity again in supplemental declarations, unless the circumstances are such in the latter capacity that additional disclosure is required.

31. From time to time, Kirkland has referred work to other professionals to be retained in these chapter 11 cases. Likewise, certain such professionals have referred work to Kirkland.

32. Certain insurance companies pay the legal bills of Kirkland clients. Some of these insurance companies may be involved in these chapter 11 cases. None of these insurance

companies, however, are Kirkland clients as a result of the fact that they pay legal fees on behalf of Kirkland clients.

Specific Disclosures

33. As specifically set forth below and in the attached exhibits, Kirkland represents certain of the Debtors' creditors, equity security holders, or other entities that may be parties in interest in ongoing matters unrelated to the Debtors and these chapter 11 cases. None of the representations described herein are materially adverse to the interests of the Debtors' estates. Moreover, pursuant to section 327(c) of the Bankruptcy Code, Kirkland is not disqualified from acting as the Debtors' counsel merely because it represents certain of the Debtors' creditors, equity security holders, or other entities that may be parties in interest in matters unrelated to these chapter 11 cases.

A. Relationships with the Debtors' Current Directors and Officers.

34. As disclosed in **Schedule 2** attached hereto, Kirkland currently represents, and formerly has represented, certain affiliates, subsidiaries, and entities associated with the Debtors' current officers and directors.

35. Jeffrey S. Stein, who currently serves as Chief Restructuring Officer, Chief Investment Officer, and a board member of Westmoreland Coal Company, serves and has also served in various management and director capacities of certain active and inactive Kirkland clients.

36. Robert Flexon, who currently serves as a board member of Westmoreland Coal Company, serves as a board member for Charah Management, LLC ("Charah"), which is an active Kirkland client.

37. I do not believe that Kirkland's current and prior representation of affiliates, subsidiaries, and/or entities associated with certain officers and directors of the Debtors precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

B. Intercompany Relationships.

38. Certain interrelationships exist among the Debtors. Westmoreland Resource Partners GP, LLC (the "GP") and Westmoreland Resource Partners, LP ("WMLP") and its subsidiaries (together with the GP and WMLP, collectively, the "WMLP Debtors"), as well as Westmoreland Coal Company and its Debtor subsidiaries (other than the WMLP Debtors) (the "WLB Debtors"), will utilize independent counsel at the direction of their disinterested directors to advise the applicable entity regarding matters pertaining to the chapter 11 cases in which an actual conflict exists between one Debtor entity and another Debtor entity (the "Conflict Matters"), which shall be determined by the disinterested directors. These entities will consider retention of advisors as determined to be necessary by the disinterested directors of the applicable entity. Because any Conflict Matter will be addressed by independent counsel for the applicable entity and not by Kirkland, insofar as I am able to ascertain, these interrelationships do not preclude Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

C. Connections to Certain Financial Institutions, Lenders, and Bondholders of Westmoreland Coal Company.

39. As disclosed on Schedule 2, Kirkland currently represents, and formerly has represented, certain financial institutions, lenders, and bondholders, and/or certain of their respective affiliates (collectively, the "WLB Prepetition Secured Parties"), who are agents, lenders, and/or holders of Westmoreland Coal Company's prepetition funded debt obligations. The WLB Prepetition Secured Parties include Argo Group International Holding, Ltd., BlueMountain Capital

Management L.P., Deutsche Bank Securities Inc., BMO Capital Markets, Legg Mason, Marathon Asset Management, LP, Shenkman Capital Management Inc., U.S. Bank National Association (“U.S. Bank”), UBS Group AG, Waddell & Reed Financial, Inc., Allianz SE, Aviva PLC, Danske Bank A/S, Franklin Resources, Inc., and Onex Credit Partners LLC and/or certain of their affiliates. Kirkland’s individual representation of each of the WLB Prepetition Secured Parties accounted for less than one percent of Kirkland’s fee receipts for the twelve month-period ending September 30, 2018. Kirkland’s former and current representations of the WLB Prepetition Secured Parties have been unrelated to the Debtors or these chapter 11 cases. I do not believe that Kirkland’s representations of any of the WLB Prepetition Secured Parties precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

D. Connections to Certain Financial Institutions and Lenders of Westmoreland Resource Partners, LP.

40. As disclosed on Schedule 2, Kirkland currently represents, and formerly has represented, certain lenders and financial institutions, and/or certain of their respective affiliates (collectively, the “WMLP Prepetition Secured Parties”) who are agents and/or lenders of the Westmoreland Resource Partners, LP prepetition funded debt obligations. The WMLP Prepetition Secured Parties include U.S. Bank, Pacific Investment Management Company, LLC, Tennenbaum Capital Partners, LLC, and BlackRock Capital Investment Corporation. Kirkland’s individual representation of each of the WMLP Prepetition Secured Parties accounted for less than one percent of Kirkland’s fee receipts for the twelve month-period ending September 30, 2018. Kirkland’s former and current representations of the WMLP Prepetition Secured Parties have been unrelated to the Debtors or these chapter 11 cases. I do not believe that Kirkland’s representations

of any of the WMLP Prepetition Secured Parties precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

E. Other Chapter 11 Professionals.

41. As disclosed in Schedule 2 attached hereto, Kirkland currently represents, and formerly has represented, certain affiliates, subsidiaries, and entities associated with various professionals that the Debtors or their stakeholders seek to retain in connection with these chapter 11 cases. All prior and current Kirkland representations of these professionals have been in matters unrelated to the Debtors and these chapter 11 cases. Kirkland has not represented and will not represent any such professionals in connection with any matter in these chapter 11 cases.

42. The Debtors intend to seek approval of the retention of Alvarez and Marsal North America, LLC (“A&M Advisory”) as their restructuring advisor during the pendency of these chapter 11 cases. Kirkland represents Alvarez & Marsal, Inc. (“A&M Inc.”), Alvarez & Marsal Capital, LLC (“A&M Capital”), A&M Capital Partners, LP (“A&M Fund”), and related entities in matters unrelated to the Debtors and these chapter 11 cases. A&M Inc., the majority owner of A&M Advisory’s parent company, Alvarez & Marsal Holdings, LLC (“A&M Holdings”), holds a significant interest in A&M Capital. A&M Capital is an investment vehicle that indirectly serves as the general partner of A&M Fund that will make private equity investments in companies. In addition, subject to the parameters discussed in the Kirkland Attorney and Employee Investments section of this Declaration, Kirkland person(s) have invested in A&M Fund as an Investment Fund. Each Kirkland person that has invested in A&M Fund holds less than one percent of A&M Fund.

43. The Debtors are seeking to retain PricewaterhouseCoopers LLP (“PwC”) as their auditor and accounting services provider during the pendency of these chapter 11 cases. Kirkland currently represents, formerly has represented, and in the future likely will continue to represent PwC and certain of its direct or indirect affiliates in matters unrelated to the Debtors or these chapter 11 cases.

44. Certain of the Debtors are also seeking to retain Centerview Partners, LLC (“Centerview”) as their investment banker during the pendency of these chapter 11 cases. Kirkland currently represents Centerview and certain of its direct or indirect affiliates in matters unrelated to the Debtors or these chapter 11 cases.

45. Certain of the Debtors also intend to seek approval of McKinsey Restructuring & Transformation Services U.S., LLC (“McKinsey RTS”) as the Debtors’ restructuring advisor. Kirkland currently represents and formerly has represented both McKinsey RTS and McKinsey & Co., Inc. (“McKinsey”), an affiliate of McKinsey RTS, and related entities in matters unrelated to the Debtors and these chapter 11 cases.

46. The GP’s conflicts committee has retained Lazard as its financial advisor and investment banker in the Debtors’ chapter 11 cases. Kirkland currently and formerly has represented Lazard in matters unrelated to the Debtors and these chapter 11 cases. I do not believe that the representation of Lazard creates a conflict in these chapter 11 cases but have disclosed this connection out of an abundance of caution.

47. The *ad hoc* group of certain lenders and holders of Westmoreland Coal Company’s prepetition funded debt obligations (the “Ad Hoc Group”) has retained FTI Consulting, Inc.

(“FTI”) as its restructuring advisor in the Debtors’ chapter 11 cases. Kirkland currently represents and formerly has represented FTI in matters unrelated to the Debtors and these chapter 11 cases.

48. I do not believe that Kirkland’s connections to professionals retained by the Debtors or their stakeholders preclude Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

F. Contract Counterparties.

49. As mentioned above, GenOn Energy, Inc. (“GenOn”) represents more than one percent of Kirkland’s fee receipts for the twelve-month period ending on September 30, 2018. GenOn is an affiliate of NRG Texas Power LLC, one of the Debtors’ utility providers. Kirkland currently represents and formerly has represented GenOn in matters unrelated to the Debtors and these chapter 11 cases. I do not believe that the representation of GenOn precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

G. Surety Providers.

50. As disclosed in Schedule 2 attached hereto, Kirkland currently represents, and formerly has represented, certain affiliates, subsidiaries, and entities associated with the Debtors’ surety providers (collectively, the “Surety Parties”). The Surety Providers include Zurich American Insurance Co. and The Travelers Insurance Company.

51. Kirkland’s individual representation of each of the Surety Parties accounted for less than one percent of Kirkland’s fee receipts for the twelve month-period ending September 30, 2018. Kirkland’s former and current representations of the Surety Parties have been unrelated to the Debtors or these chapter 11 cases. I do not believe that Kirkland’s representations of any of

the Surety Parties precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

H. Kirkland Attorney and Employee Investments.

52. From time to time, Kirkland partners, of counsel, associates, and employees personally invest in mutual funds, retirement funds, private equity funds, venture capital funds, hedge funds, and other types of investment funds (the “Investment Funds”), through which such individuals indirectly acquire a debt or equity security of many companies, one of which may be one of the Debtors, often without Kirkland’s knowledge. Each Kirkland person generally owns substantially less than one percent of such Investment Fund, does not manage or otherwise control such Investment Fund, and has no influence over the Investment Fund’s decision to buy, sell, or vote any particular security. The Investment Fund is generally operated as a blind pool, meaning that when the Kirkland persons make an investment in the Investment Fund, he, she, or they do not know what securities the blind pool Investment Fund will purchase or sell, and have no control over such purchases or sales.

53. From time to time one or more Kirkland partners and of counsel voluntarily choose to form an entity (a “Passive-Intermediary Entity”) to invest in one or more Investment Funds. Such Passive-Intermediary Entity is composed only of persons who were Kirkland partners and of counsel at the time of the Passive-Intermediary Entity’s formation (although some may later become former Kirkland partners and of counsel). Participation in such a Passive-Intermediary Entity is wholly voluntary and only a portion of Kirkland’s partners and of counsel choose to participate. The Passive-Intermediary Entity generally owns substantially less than one percent of any such Investment Fund, does not manage or otherwise control such Investment Fund, and has

no influence over the Investment Fund's decision to buy, sell, or vote any particular security. Each Investment Fund in which a Passive-Intermediary Entity invests is operated as a blind pool, so that the Passive-Intermediary Entity does not know what securities the blind pool Investment Funds will purchase or sell, and has no control over such purchases or sales. And, indeed, the Passive-Intermediary Entity often arranges for statements and communications from certain Investment Funds to be sent solely to a blind administrator who edits out all information regarding the identity of the Investment Fund's underlying investments, so that the Passive-Intermediary Entity does not learn (even after the fact) the identity of the securities purchased, sold, or held by the Investment Fund.

54. From time to time, Kirkland partners, of counsel, associates, and employees personally directly acquire a debt or equity security of a company which may be one of the Debtors. Kirkland has a long-standing policy prohibiting attorneys and employees from using confidential information that may come to their attention in the course of their work. In this regard, all Kirkland attorneys and employees are barred from trading in securities with respect to which they possess confidential information.

I. Other Disclosures.

55. Certain interrelationships exist among the Debtors. As mentioned above, the GP's conflicts committee was established to address possible conflicts of interest between WMLP and its subsidiaries, on one hand, and Westmoreland Coal Company and its affiliates and subsidiaries other than WMLP and its subsidiaries, on the other hand. The Debtors have advised Kirkland that the Debtors' relationships to each other do not pose any conflict of interest because of the general unity of interest among the Debtors and the presence of the GP's conflicts committee and its

advisors to address any potential conflicts that could arise during these chapter 11 cases related to Kirkland's representation of the Debtors. Insofar as I have been able to ascertain, I know of no conflict of interest that would preclude Kirkland's joint representation of the Debtors in these chapter 11 cases.

56. Jaimeson R. Fedell, a current Kirkland associate, was a law clerk for the Honorable Marvin Isgur of the United States Bankruptcy Court for the Southern District of Texas from September 2014 until August 2016. Mr. Fedell began working at Kirkland in September 2016 and had no connection with the Debtors' chapter 11 cases while working for the court.

57. Alexander Hughes, a current Kirkland associate, was a law clerk for the Honorable Gregg J. Costa of the United States District Court for the Southern District of Texas from September 2013 to May 2016. Mr. Hughes began working at Kirkland in June 2016 and had no connection with the Debtors' chapter 11 cases while working for the court.

58. Furthermore, prior to joining Kirkland, certain Kirkland attorneys represented clients adverse to Kirkland's current and former restructuring clients. Certain of these attorneys (the "Screened Kirkland Attorneys") will not perform work in connection with Kirkland's representation of the Debtors and will not have access to confidential information related to the representation. Kirkland's formal ethical screen provides sufficient safeguards and procedures to prevent imputation of conflicts by isolating the Screened Kirkland Attorneys and protecting confidential information.

59. Under Kirkland's screening procedures, Kirkland's conflicts department distributes a memorandum to all Kirkland attorneys and legal assistants directing them as follows: (a) not to discuss any aspects of Kirkland's representation of the Debtors with the Screened Kirkland

Attorneys; (b) to conduct meetings, phone conferences, and other communications regarding Kirkland's representation of the Debtors in a manner that avoids contact with the Screened Kirkland Attorneys; (c) to take all measures necessary or appropriate to prevent access by the Screened Kirkland Attorneys to the files or other information related to Kirkland's representation of the Debtors; and (d) to avoid contact between the Screened Kirkland Attorneys and all Kirkland personnel working on the representation of the Debtors unless there is a clear understanding that there will be no discussion of any aspects of Kirkland's representation of the Debtors. Furthermore, Kirkland already has implemented procedures to block the Screened Kirkland Attorneys from accessing files and documents related to the Debtors that are stored in Kirkland's electronic document managing system.

Affirmative Statement of Disinterestedness

60. Based on the conflicts search conducted to date and described herein, to the best of my knowledge and insofar as I have been able to ascertain, (a) Kirkland is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors' estates and (b) Kirkland has no connection to the Debtors, their creditors, or other parties in interest, except as may be disclosed herein.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: October 22, 2018

Respectfully submitted,

/s/ Stephen E. Hessler

Stephen E. Hessler
as President of Stephen E. Hessler, P.C., as
Partner of Kirkland & Ellis LLP; and as Partner
of Kirkland & Ellis International LLP

Schedule 1

The following lists contain the names of reviewed entities as described more fully in the *Declaration of Stephen E. Hessler in Support of the Debtors' Application for the Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* (the “Hessler Declaration”).²¹ Where the names of the entities reviewed are incomplete or ambiguous, the scope of the search was intentionally broad and inclusive, and Kirkland & Ellis LLP and Kirkland & Ellis International LLP reviewed each entity in its records, as more fully described in the Hessler Declaration, matching the incomplete or ambiguous name.

<u>Schedule</u>	<u>Category</u>
1(a)	Debtor Affiliates
1(b)	Directors & Officers
1(c)	5% or More Shareholders
1(d)	Bank-Lender-Administrative Agents
1(e)	Bankruptcy Judges
1(f)	Bankruptcy Professionals
1(g)	Bondholders - Indentured Trustee
1(h)	Contract Counterparties
1(i)	Customers
1(j)	Governmental/Regulatory Agencies
1(k)	HR Benefits
1(l)	Insurance
1(m)	Landlords
1(n)	Litigation
1(o)	Ordinary Course Professionals
1(p)	Other Significant Creditors
1(q)	Significant Competitors
1(r)	Sureties
1(s)	Taxing Authorities
1(t)	Top 50 Creditors
1(u)	Unions
1(v)	US Trustee Office
1(w)	Utilities
1(x)	Vendors

²¹ Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Hessler Declaration.

SCHEDULE 1(a)

Debtor Affiliates

Absaloka Coal, LLC	Westmoreland San Juan, LLC
Basin Resources, Inc.	Westmoreland Savage Corporation
Buckingham Coal Company, LLC	WRI Partners, Inc.
Dakota Westmoreland Corporation	
Daron Coal Company, LLC	
Harrison Resources, LLC	
Haystack Coal Company	
Oxford Conesville, LLC	
Oxford Mining Company - Kentucky, LLC	
Oxford Mining Company, LLC	
Prairie Mines & Royalty ULC	
San Juan Coal Company	
San Juan Transportation Company	
Texas Westmoreland Coal Company	
WCC Holding B.V.	
WCC Land Holding Company, Inc.	
WEI - Roanoke Valley, Inc.	
Western Energy Company	
Westmoreland - Roanoke Valley, LP	
Westmoreland Canada Holdings Inc.	
Westmoreland Canada LLC	
Westmoreland Canadian Investments, LP	
Westmoreland Coal Company	
Westmoreland Coal Company Asset Corp	
Westmoreland Coal Sales Company, Inc.	
Westmoreland Energy Services New York, Inc.	
Westmoreland Energy Services, Inc.	
Westmoreland Energy, LLC	
Westmoreland Kemmerer Fee Coal Holdings, LLC	
Westmoreland Kemmerer, LLC	
Westmoreland Mining LLC	
Westmoreland North Carolina Power, LLC	
Westmoreland Partners	
Westmoreland Power, Inc.	
Westmoreland Prairie Resources Inc.	
Westmoreland Resource Partners, LP	
Westmoreland Resources GP, LLC	
Westmoreland Resources, Inc.	
Westmoreland Risk Management, Inc.	
Westmoreland San Juan Holdings, Inc.	

SCHEDULE 1(b)

Directors & Officers

Alessi, Keith E.
Bachynski, Terry
Clutterbuck, Robert T.
Flexon, Robert C.
Grafton, Jennifer S.
Hamilton, Gail E.
Honish, Gregory J.
Horton, Keith
Hutchinson, Michael G.
Klein, Laurentius Ireneus Winfridus
Klingaman, Richard M.
Kohn, Gary A.
Kost, Kurt D.
Mackus, Craig R.
Meyer, Michael J.
Packwood, Jan B.
Paprzycki, Kevin A.
Scharp, Robert C.
Stein, Jeffrey S.
Tinstman, Robert A.
Troup, Nathan M.
Tywoniuk, Gerald A.
Ungurean, Charles C.
Veenstra, Jason W.

SCHEDULE 1(c)**5% or More Shareholders**

Acadian Asset Management LLC	Citadel Advisors LLC
AGF Investments Inc.	Citigroup Inc.
AGF Management Ltd.	Clarke, Ana M.
Alliance Bernstein	Con Edison, Retiree Plan
AllianceBernstein LP	Connecticut General Life Insurance Co.
Allianz Global Investors of America LP	Consulting Group Advisory Services
Allianz of America	Corsair Capital Management LP
Allianz SE	Creative Planning
American Century Cos. Inc.	Credit Suisse AG
American Century Investment Management	Credit Suisse Group AG
American Family Mutual Insurance	Cutler Group LP
American Family Mutual Insurance Co. SI	D. E. Shaw & Co. LP
American International Group	Deutsche Asset Management
American International Group Inc.	Deutsche Bank AG
Ameritas Investment Partners Inc.	Dimensional Fund Advisors LP
Analytic Investors LLC	Dimensional Fund Advisors Ltd.
Apollo Management Holdings LP	Federated Investors Inc.
AQR Capital Management LLC	Federated MDTA LLC
ART Advisors LLC	Fidelity Investments
Bachynski, Terry J.	Fidelity Management & Research
Balyasny Asset Management LLC	FIL Ltd.
Bank of America Corp.	Flexon, Robert C.
Bank of New York Mellon Corp.	FMR LLC
Bankinter Gestión de Activos SA	Gendell, Jeffrey L.
Bankinter SA	Geode Capital Management LLC
Barclays PLC	Goldman Sachs Group Inc.
Barings LLC	Grafton, Jennifer S.
Blackrock Advisors LLC	Great West Capital Management LLC
Blackrock Fund Advisors	Great West Life Assurance Co.
BlackRock Inc.	Group One Trading LP
Blackrock Institutional Trust	Guggenheim
Blackrock Investment Management LLC	Hamilton, Gail E.
BNP Paribas	Hartford Financial Services Group Inc.
BNP Paribas Arbitrage SA	Hartford Life Insurance Co.
Bogle Investment Management LP	HighTower Advisors LLC
Boston Partners	Hutchinson, Michael G.
Bridgeway Capital Management Inc.	IFP Advisors Inc.
Brown Advisory Inc.	IndexIQ Advisors LLC
Brown Advisory LLC	Invesco Ltd.
Charles Schwab Corp.	Invesco Powershares Capital Management
Charles Schwab Investment Management	LLC
Cigna Corp.	

John Hancock Investment Management Services
JP Morgan Asset Management Japan
JPMorgan Chase & Co.
Kohn, Gary A.
Legal & General Group PLC
LWI Financial Inc.
Lyxor
Lyxor International Asset Management
Mackus, Craig R.
Macquarie Group
Macquarie Group Ltd.
Mangrove Partners
Mangrove Partners Master Fund Ltd., The
Manulife Asset Management US LLC
Manulife Financial Corp.
Massachusetts Mutual Life Insurance
Massachusetts Mutual Life Insurance Co.
Meeder Asset Management
Menta Capital LLC
Micheletti, Joseph E.
Millennium Management LLC
Morgan Stanley
Morgan Stanley & Co. LLC
Morgan Stanley Smith Barney LLC
Nationwide Financial Services Inc.
Nationwide Fund Advisors
New York, State of
New York, State of, Common Retirement Fund
Northern Trust Co.
Northern Trust Corp.
Numeric Investors LLC
Nuveen Fund Advisors
Nuveen Fund Advisors LLC
Olive Street Investment Advisers
Oppenheimer Funds Inc.
Oxford Asset Management
Pacific Investment Management Co.
Packwood, Jan B.
PanAgora Asset Management Inc.
Paprzycki, Kevin A.
Parametric Portfolio Associates
Power Corp. of Canada
Prelude Capital Management LLC
Principal Financial Group Inc.
Principal Management Corp.
ProShare Advisors LLC
ProShares Advisors LLC
Prudential Financial Inc.
Prudential Insurance Co. of America
Prudential Retirement Insurance & Annuity
RBC Capital Markets Arbitrage
RBC Trust Co. Delaware Ltd.
Renaissance Technologies LLC
RhumbLine Advisers
Robeco USA LLC
Royal Bank of Canada
Russell Investment Management
Russell Investments Canada Ltd.
Russell Investments Group Ltd.
Russell Investments Ireland Ltd.
Rydex Investments
Schadan, John A.
Scharp, Robert C.
Security Investors LLC
SEI Investment Management Corp.
SEI Investments Co.
SEI Investments Fund Management
SG Americas Securities LLC
Sigma Planning Corp.
Simplex Trading LLC
SSGA Funds Management Inc.
State Board of Administration of Florida Retirement System
State Farm Investment Management Corp.
State Farm Mutual Auto Insurance
State Street Corp.
Stein, Jeffrey S.
Stone Ridge Asset Management LLC
Stonehill Capital Management Inc.
Stratos Wealth Partners Ltd.
STRS Ohio
SunAmerica Asset Management LLC
SunTrust Plan
T. Rowe Price Associates
T. Rowe Price Group Inc.
Teachers Advisors Inc.
Teachers Insurance & Annuity Association-College Retirement Equities Fund
TFS Capital LLC
Tinstman, Robert A.

Tower Research Capital LLC
Troup, Nathan M.
Tudor Investment Corp.
Two Sigma
Two Sigma Advisers LP
Two Sigma Investments LLC
UBS
UBS Group AG
United Services Automobile Association
USAA Asset Management Co.
VALIC Co. I
Vanguard Group
Vanguard Group Inc.
Vanguard Group Ireland Ltd.
Vanguard Investments UK Ltd.
Vantagepoint Investment Advisers
Veenstra, Jason W.
Venor Capital Management LP
Voya Investment Management LLC
Voya Investments LLC
Wellington Management Group LLP
Wells Fargo & Co.
Wells Fargo Advisors LLC
Wells Fargo Bank NA
Wells Fargo Securities LLC
Western Standard LLC
Westmoreland Coal Co.
Whittier Trust Co.

SCHEDULE 1(d)**Bank-Lender-Administrative Agents**

Adams Mill CLO Ltd.	Danske Bank A/S
Allianz Global Investors of America LP	Deutsche Bank Securities Inc.
Allianz SE	Deutsche Bank Securities USA LLC
Argo Group International Holding	Dryden Senior Loan Fund
Aviva Group	Franklin Advisers Inc.
Aviva Investors	Franklin Floating Lower Tier
Aviva plc	Franklin Floating Rate Master
Bank of Montreal	Franklin Investors Securities
Bank of Tokyo-Mitsubishi UFJ Ltd.	Franklin Resources
Barclays Bank PLC	Franklin Resources Inc.
Blackrock Capital Investment Corp.	Franklin Strategic Income Fund
BlueMountain CLO 2012-2 Ltd.	Franklin Templeton Investments
BlueMountain CLO 2013-1 Ltd.	Franklin Templeton Investments Corp.
BlueMountain CLO 2013-4	Franklin Templeton Series II Funds
BlueMountain CLO 2014-1 Ltd.	Franklin US Floating Rate Master
BlueMountain CLO 2014-3 Ltd.	Greenwich Street Advisors
BlueMountain CLO 2014-4, Ltd.	Greenwich Street Advisors LLC
BlueMountain CLO 2015-1	IA Clarington Investments
BlueMountain CLO 2015-2 Ltd.	Ivy Apollo Multi Asset Income
BlueMountain CLO 2015-4 Ltd.	Ivy Apollo Strategic Income Fund
BlueMountain CLO 2016-1 Ltd.	Ivy High Income Fund
BlueMountain CLO 2016-2 Ltd.	Ivy High Income Opportunities
BlueMountain CLO 2016-3 Ltd.	Ivy Investment Management
BlueMountain CLO Ltd.	Ivy Investment Management Co.
BMO Capital Markets Corp.	Ivy VIP High Income
Bowery Funding ULC	Jackson Mill CLO Ltd.
Brinker Capital Inc.	JH Lane Partners
Canyon Capital CLO Ltd.	JH Lane Partners Master Fund LP
Canyon Partners LLC	John Hancock Funds II Floating Rate
Canyon Value Realization, The	Kansas Public Employees Retire
Chou America Management Inc.	Kentucky, Commonwealth of, Retirement
CIFC Asset Management LLC	Systems
CIFC Funding 2012-I Ltd.	Kentucky, Commonwealth of, Teachers'
CIFC Funding Ltd.	Retirement System
Clarington Capital Management Inc.	Legg Mason
Cohanwick Management LLC	Legg Mason Inc.
Collins Long/Short Credit Fund	Legg Mason Partners Fund Advisor
Credos Floating Rate Fund LP	Legg Mason Partners Fund Advisor LLC
Cross Sound Distressed Opportunities	Lincoln Square Funding ULC
Cross Sound Distressed Opportunities Fund	LM Asset Services LLC
LP	Lyxor
Cross Sound Management LLC	Lyxor International Asset Management

Mangrove Partners Master Fund Ltd., The
Marathon CLO Ltd.
Marathon CLO V Ltd.
Marathon CLO VI Ltd.
Marathon CLO VII Ltd.
Marathon CLO VIII Ltd.
Marneu Holding Co.
Medley Capital Corp.
Mountain Hawk III CLO Ltd.
MSD Credit Opportunity Master Fund LP
MSD Partners LP
Nationwide Fund Advisors
Nebraska Investment Council
NM Capital Utility Corp.
NN Group NV
Northeast Investors Trust
Northeast Investors Trust Co.
Northwest Mutual Funds Inc.
Oaktree Capital Management Inc.
Oaktree Opportunities Fund X Holding
Oaktree Value Opportunities Fund
Oaktree Value Opportunities Fund Holdings
LP
OCP CLO 2012-2 Ltd.
OCP CLO 2013-4 Ltd.
OCP CLO 2014-5 Ltd.
OCP CLO 2014-6 Ltd.
OCP CLO 2014-7 Ltd.
OCP CLO 2015-10 Ltd.
OCP CLO 2015-8 Ltd.
OCP CLO 2015-9 Ltd.
OCP CLO 2016-11 Ltd.
OCP CLO Ltd.
OCP Senior Credit Fund
Onex Credit Partners LLC
Onex Debt Opportunity Fund Ltd.
Onex Senior Credit Fund LP
Onex Senior Credit II LP
Pacific Investment Management Co.
Pacific Investment Management Co. LLC
Pacific Investment Management Co.,
Employees' Retire
PCM Fund Inc.
PIMCO
PIMCO Bermuda Trust II
PIMCO Bermuda Trust II: Pimco Bermuda
Income Fund (M)
PIMCO Cayman Trust
PIMCO Corporate & Income Opportunity
PIMCO Corporate & Income Strategy
PIMCO Corporate & Income Strategy Fund
PIMCO Dynamic Credit And Mortgage
Income Fund
PIMCO Flexible Credit Income Fund
PIMCO Funds
PIMCO Funds Ireland PLC
PIMCO Funds: Global Investors Series PLC
Income Fund
PIMCO Funds: PIMCO Income Fund
PIMCO Funds: PIMCO Investment Grade
Corporate Bond Fund
PIMCO Funds: PIMCO Long-Term Credit
Fund
PIMCO Global Credit Opportunities
PIMCO Global Income Opportunities Fund
PIMCO Global Stocksplus & Income Fund
PIMCO High Income Fund
PIMCO Income Fund
PIMCO Income Strategy Fund
PIMCO Income Strategy Fund II
PIMCO Investment G
PIMCO Loan Interests & Credit
PIMCO Monthly Income Fund (Canada)
PIMCO Senior Floating
Privatebank & Trust Co.
Providence Health & Services I
QS Investors LLC
Redwood Capital Management LLC
Redwood Opportunity Master Fund
RiverPark Advisors LLC
Rogge Global Partners Ltd.
Rogge Global Partners plc
Sagitta Asset Management Ltd.
Salomon Brothers Asset Management
Salomon Brothers Asset Management Ltd.
Sentinel Advisors
Sentinel Advisors Co.
Sentinel Asset Management Inc.
Sentinel Multi Asset Income Fund
Shenkman Capital Management Inc.
Shenkman Floating Rate High Income

Sierra Income Corp.
Smith Barney Fund Management LLC
South Dakota, State of, Investment Council
State Street Corp.
Stonehill Capital Management LLC
Stonehill Institutional Partners LP
Stonehill Master Fund Ltd.
Teachers Insurance & Annuity Association-
College Retirement Equities Fund
Templeton Management Ltd.
Tennenbaum Capital Partners LLC
UBS
UBS AG
University of Missouri
US Bank NA
Waddell & Reed Financial Inc.
Waddell & Reed Investment Management
Waddell & Reed Investment Management
Co.
Washington Mill CLO
Washington Mill CLO Ltd.
Wellington Shields & Co. LLC
Western Asset Global High Income
Western Asset Management Co.
Western Asset Management Co. LLC
Western Asset Management Co. Ltd.
Western Asset Middle Market Debt
Western Asset Middle Market Income
Whitebox Advisors LLC
Wolverine Asset Management LLC
Wolverine Flagship Fund Trading Ltd.
York Credit Opportunities Fund LP
York Credit Opportunities Investments
Master Fund LP
ZAIS CLO 1 Ltd.
ZAIS CLO 2 Ltd.
ZAIS CLO 3 Ltd.
ZAIS CLO 4 Ltd.
ZAIS CLO 5 Ltd.
ZAIS CLO 6 Ltd.
ZAIS Opportunity Master Fund Ltd.

SCHEDULE 1(e)

Bankruptcy Judges

Bohm, Jeff

Bradley, David J.

Huennekens, Kevin R.

Isgur, Marvin

Jones, David

Norman, Jeffrey P.

Phillips, Keith L.

Rodriguez, Eduardo V.

SCHEDULE 1(f)

Bankruptcy Professionals

Alessi, Keith E.
Alvarez & Marsal North America LLC
Beyer, Michael
Centerview Partners LLC
Deloitte & Touche LLP
Donlin Recano & Co. Inc.
Ernst & Young LLP
Fasken Martineau DuMoulin LLP
FTI Consulting Inc.
Houlihan Lokey Inc.
Kramer Levin Naftalis & Frankel
Kurtzman Carson Consultants LLC
Lazard
McKinsey Recovery & Transformation Service US LLC
Schulte Roth & Zabel
Stein Advisors LLC

SCHEDULE 1(g)

Bondholders - Indentured Trustee

Lyxor Asset Management SA
Lyxor International Asset Management SA

SCHEDULE 1(h)**Contract Counterparties**

1090931 BC Ltd.	Allen, Diane
1683740 Alberta Ltd.	Allen, Fairy M.
1814100 Alberta ULC	Allen, Francis E.
1836774 Ontario Ltd.	Allen, Gerald J.
290 LLC	Allen, Gloria L.
3D Service LLC	Allen, James A.
3D-P	Allen, Jeannie Marie
Abbey Family Partnership	Allen, Ken
Abbey, Alan	Allen, Lori McDougal
Abbey, Alice	Allen, Robert L.
Absaloka Mine	Allen, Rosemary
Acclaim Ability Management Inc.	Allen, Stanley E.
Acme Inc.	Alpha Natural Resources Inc.
Action Car & Truck Accessories	Alesco
Adams, Robert	Alta Land & Cattle
Adaptive Insights Inc.	Altheir's Oil Inc.
Addy, Carolyn	Altier Oil Inc.
Adkins, Dora	Altius Minerals Corp.
Advanced Protection Systems Inc.	Altius Prairie Royalties Corp.
AEM Corp.	Alvarez & Marsal North America LLC
AEP Generation Resources Inc.	Amax Inc.
AEP Land Management Office	AMAX Inc., The
AG Golden	AMC Billboard Co. Ltd.
Agapito Associates Inc.	AmeriBen/IEC Group
AIC Solutions Group Inc.	American Electric Power Co. Inc.
Aikins MacAulay & Thorvaldson LLP	American Electric Power Co. Inc., Office of General Counsel
Albert Power Ltd.	American Electric Power Service Corp.
Alberta Power (2000) Ltd.	American Express Travel Related Services Co. Inc.
Alberta Power (2001) Ltd.	American Guarantee & Liability Insurance Co.
Alberta Power (2002) Ltd.	America's Job Exchange Inc.
Alberta Power Ltd.	Amsden, Charles W.
Alberta, Province of (Canada), Minister of Finance	Anadarko Land Corp.
Alberta, Province of (Canada), Municipal Affairs	Anderson, Lynn C.
Alight	Anderson, Martha
Allen & Imler Coal Sales	Andrews Consulting Group Inc.
Allen, Amanda K.	Andrews International
Allen, Beth M.	Anecia B. Wall & James R. Wall Revocable Living Trust, The
Allen, Calvin A.	Anisoft
Allen, Christine M.	
Allen, Diana	

Annie Nanny	Bank of America National Trust & Savings Association
Anthem Blue Cross & Blue Shield	Bank of New England
Antolak, Linda	Bank of New England NA
Antolak, Margaret	Bank of Oklahoma
Antolak, Richard	Bank of Oregon
Antolak, Stanley	BankDirect Capital Finance
Aon Consulting Inc.	Bannowsky, Mary Irene
Aon Hewitt Inc.	Barbe, Donald
AON Risk Services Northeast Inc.	Barbe, Eric
Apache Canada Ltd.	Barbe, Larry
AQYRE	Barbe, Paula
Archdiocesan Priests Relief Fund Inc.	Barbe, Sherry
Argonaut Insurance Co.	Barbe, Terry
Arial Photography Services	Barker, Mart D.
Arizona Public Service Co.	Barker, Marty D.
Armells Creek Land & Cattle Co.	Barrick Gold Exploration Inc.
Armstrong Energy Inc.	Barricklow, Larry
Armstrong, E. Taylor	Barringer, John W.
Arnold, Bonnie I.	Barringer, Lewis T., Jr.
Arnold, Dean A.	Barron, Gina M.
Arnold, Harold A.	Bartels, Diane
Ashenhurst Ranch Inc.	Bartels, Edward
Ashton, Anthony	Basin Electric Power Cooperative
Ashton, Karen	Basinger, Naomi
Asset Management Innovations Corp.	Bates, John
AT&T Corp.	Bates, Ruth
ATCO Electric	Bau, Ann
ATCO Power (2002) Ltd.	Bau, Peter
ATCO Power Ltd.	Baumgard, Joseph J.
AU Mines Inc.	Baumgard, Mildred
Aukland, Donna	Baxter, Douglas E.
AvePoint Inc.	Baz, Arthur
Avista Corp.	Baz, Jane
Ayrshire Collieries Corp.	Beacon Aviation Inc.
Azima DLI LLC	Beal, Gerald
Babich, Nona McDougal	Beal, Vera
Badget , Russell, III	Bear Valley Communications Inc.
Baggs, Ernie	Beatrice, Mark A.
Baggs, Kathy	Beaver Overhead Door Co.
Baird, Marion McKinney	Bedway Land & Minerals Co.
Baird, Marion McKinney	Beer, Diane
Baker, Anthony J.	Beer, Joseph
Baker, Bertha L.	Belmont Coal
Baker, Joe	Belmont Jefferson Beagle Club Inc., The
Bandy, Exie	
Bandy, W. Edwin	

Belmont, County of (OH), Board of Commissioners
Belmont, County of (OH), Port Authority
Benally, Alexander
Benally, Ambrose
Benally, Mae
Benally, Virgil
Benedict, Judy
Bengough No. 40, Rural Municipality of (Saskatchewan)
Bensinger DuPont & Associates Inc.
Beowulf Energy LLC
Bergquist, Agnes
Bergquist, Gerald
Bergquist, Kris
Bergquist, Lyell
Bergquist, Michael
Berlin Mineral Co.
Berry, Dean A.
Bessie W. Worrell Living Trust
Betts, Corinne
Betts, Corinne A.
Betts, Richard
Betts, Richard G.
Beulah Mine
BF Oxford SPE LLC
BHP Billiton
BHP Billiton Ltd.
BHP Billiton New Mexico Coal Co.
BHP Mine Management Co.
BHP Minerals International Inc.
BHP Navajo Coal Co.
Bieber, Elizabeth A.
Bieber, Roger L.
Big Sky Coal Co.
Big Sky Linen & Uniform
Biggs, Laura
Biggs, Laura Lee
Bison Engineering Inc.
Bivin, Betty
Bivin, Ruth Ann Walters
BJ's Refrigeration
Black Earth Humic LP
Black, Leonard E.
Blackhand Environmental LLC
Blackrock Kelso Capital Corp.
Blake Cassels & Graydon LLP
Blanchard, Catherine M.
Blanchard, Cindy
Blanchard, David F.
Blanchard, Helen T.
Blanchard, Mary C.
Blanchard, Patricia
Blanchard, Stephen L.
Blanchard, Thomas E.
BLC Development Co.
Blue Marble
Bluff Terminal Co.
BMO Capital Markets Investment & Corp. Banking
BMO Nesbitt Burns Inc.
Bobby Gene McGuyer Testamentary Trust
Boeckel, Allegra
Boeckel, LeRoy
Boeckman, Elizabeth Mayer
Boedecker, Brett
Boggess & Boggess Inc.
Boggess, James
Boggess, Janet
Boggess, Joseph
Boggess, Mollie
Boggess, Paul
Boich, Wayne
Boland, EP
Boland, Eward W.
Boland, Joan
Bonavista Energy Corp.
Bond Safeguard Insurance Co. Inc.
Bond, Mae W.
Booker, Marty D.
Booth Brothers Land & Livestock
Booth Land & Livestock Co.
Booth, Gary
Booth, Mark
Booth, Phyllis
Borgel, Gerald
Borgrink, Henry F.
Borgrink, Leah Sandra
Borgrink, Sherrian Marie
Bosler Family, The
Bosler, Elizabeth
Bosler, Elizabeth R.

Bosler, H. James	Brokenshire, Wayne
Bosler, James	Brooks, Irma
Bowen, Earl R., Jr.	Brooks, Michael
Bowers, Karen	Brown Cattle Co. Shareholders Coal Trust, The
Bowers, Karl	Brown Cattle Coal Co.
Bowers, Karla	Brown's Shoe Fit Co.
Bowers, Nolan	Brownstein Hyatt Farber Schreck LLP
Bowers, Shirley	Bruner Land Co. Inc.
Bowie Resource Partners LLC	Brunton, Dorothy R.
Bowles, Donald E	Brunton, Trevison D.
Boyer, Barbara L.	Bryant, William W.
BP Canada Energy Group	BS Development
Brackett, James C.	Buchanan, Amanda
Brackett, Jeff D.	Buckeye Industrial Mining Co.
Brackett, Lori	Buckeye Management
Bradsby Group	Buckeye Management Enterprises
Brake, Lonnie J.	Buckeye Management Enterprises Inc.
Brandeis Machinery	Buckeye Power Inc.
Branham, Michael W.	Budzik, Margaret A.
Brant, Anna L.	Budzik, Ronald A.
Braun, Angeline	Burch, Mary Jane
Brennan, Gwenolyn	Burlington Northern Inc.
Brewer, Cathy L.	Burlington Northern Railroad Co.
Brewer, Deedra McDougal	Burlington Resources
Brewer, Jackie L.	Burlington Resources Oil & Gas Co. LP
Brewer, Joan	Burns, David
Brewer, Joan B.	Burns, Marie W.
Bricker & Eckler LLP	Busath, Louise
Bridgestone Mining Solutions	C&E Coal Inc.
Brier Ridge Real Estate Inc.	C&R Coal Co. Inc.
Brimhall Family Trust	Cabin LLC, The
Brimhall, Agnes	Calibre Energy Inc.
Brimhall, Floyd D.	Calumet Specialty Product Partners LP
Brimhall, Gerald	Camaron, Kirsten
Brimhall, Karen	Camaron, Lucas
Brimhall, Karl Ray	Cameron, Kirsten
Brimhall, Mary E.	Cameron, Lucas
Brimhall, Troy W.	Cameron, Lucas M.
Brimhall, Wayne C.	Campbell, Beulah M.
Broadridge Corp. Issuer Solutions Inc.	Campbell, Cecil L.
Broadridge Corporate Issuer Solutions Inc.	Campbell, Charlene
Broadridge Investor Communication Solutions Inc.	Campbell, Cliff
Brodie, Jan Marie	Campbell, Joyce A.
Brodie, Nell H.	Campbell, Ricky C.
Broken Hill Proprietary (USA) Inc.	Campbell, Steven P.

Campbell, Terri L.
Campbell, Terry
Campion Resources Ltd.
Canada, Government of, Revenue Agency
Canadian Pacific Railway
CanEra Energy Corp.
Cannon, Kenton
Cannon, Kenton C.
Cannon, Sharon
Cannon, Sharon J.
Canon Financial Services Inc.
Canter, Ralph I.
Cantrell, Gelinda M.
Capitol Network LLC
Capstone Holding Co.
Capstone Holding Co. LLC
Carbon Development Partnership
Cardinal Trust LLC
Career Builder
Carnes, Dorthy
Carnes, James
Carnes, James E.
Carney, Homer T.
Carvat Coal Co.
Cascade Bottled Water & Coffee Service
Cassels Brock & Blackwell LLP
Catalyst Environmental Solutions
Catapult Systems LLC
Catena Consulting LLC
Caterpillar
Caterpillar Financial
Caterpillar Financial Servcies
Caterpillar Financial Service Ltd.
Caterpillar Financial Services Corp.
Caterpillar Financial Services Leasing ULC
Caterpillar Financial Services Ltd.
Caterpillar Inc., Mining Financial Services
CCC Group Inc.
CCG Advisors LLC
CDB Holdings LLC
CDG Engineers Inc.
CE Martin Heirs LLC
Cedar Creek Associates Inc.
Cenovich, Marilyn Gail Cunningham
Cenovus Energy Inc.
Centerview Partners LLC
Central States Coal Reserves of Kentucky
LLC
Century Wireless Services
Cerberus Business Finance LLC
CG Joyce Jr. Investments LP
Chambers Development of Ohio Inc.
Charlie C. Jameson Testamentary Trust
Charlton, Nora
Charolais Corp.
Charolais Mining Co. LLC
Charter Communications Operating LLC
Charters, William H.
Chase Manhattan Bank NA, The
Cheryl Lee Cunningham Castle
Chesapeake Exploration LLC
Chevron Mining
Chevron Mining Inc.
Chevron USA Inc.
Chumney, Eugene
Chumney, Shirley
Cinquepalmi, Gannett
Cinquepalmi, Robert
Citicorp USA Inc.
Citizens National Bank of McConnelsville,
The
Clapper, Leslie
Clapper, Teresa
Clarence S. & Bobbie J. Pertl Living Trust
Clark McCall Land & Cattle LLLP
Clay, Township of (OH)
Clay, Township of (OH), Board of Trustees
Clearfield Bituminous Coal Co.
Clearly Communications
Clements, Grace A.
Clifton Larson Allen LLP
Cline Group LLC, The
Cline Sailer, Gladys I.
Cline, Donald V.
Cline, Maxine C.
Clites, Leona
Clorox Co. of Canada Ltd., The
Clorox Co., The
Clunk, Dennis R.
CNX Center
CNX Gas Co. LLC
Coal Reserve Holding LLC

Coal Reserve Holding Ltd. Liability Co.
Coal Reserve Holding Ltd. Liability Co. No.
1
Coal Service Design, General Director
Coal Valley Mine (Alberta)
Coal Valley Resources Inc.
Cobb, Karen
Cobb, Matthew
Cognition LLP
Coleman, James
Coleman, Judith
Collins, Clifford W.
Collins, Donna
Collins, Paula A.
Collins, Perry
Collins, Rebecca
Collins, Stanley
Collins, Terry
Collins, Virginia D.
Collyer, Bertram W.
Collyer, Darlene
Collyer, Darlene M.
Collyer, James B., Jr.
Colonial American Casualty & Surety Co.
Colorado Life & Health Insurance
Protection Association
Colorado, State of
Colstrip Community Services Co.
Colstrip Electric Inc.
Colstrip Energy LP
Colstrip Medical Center
Colstrip Steam Electric Station
Columbiana, County of (OH), Auditor
Columbus & Southern Ohio Electric Co.
Columbus Southern Power Co.
Comcast Business Communications LLC
Comcast Cable Communications
Management LLC
Commonwealth Land Title Insurance Co.
Commonwealth Mining LLC
Communications Energy & Paperworkers
Union of Canada, Local 649
Company, Rhonda F.
ComResource Inc.
Comstock, Bruce A.
Comstock-Abel, Beulah F.
Comtech (Communication Technologies)
Ltd.
Comtech (Telecom Solutions) Ltd.
Comtech Telecommunications Solutions
Ltd.
Conesville Coal Preparation Co.
Conoco Phillips Canada Resources Corp.
Conotton Land Co.
Conradson, Conrad G.
Conservation Fund, The
Consol Mining Co.
Consol Mining Co. LLC
Consol of Ohio LLC
Consolidated Land Co.
Consolidation Coal Co.
Consolidation Coal Co., The
Continental Heritage Insurance Co.
Coomer, Brenda
Coomer, Frank
Cooperrider, Beth M.
Coshocton, County of (OH), Title
Department
Cowgill, Karen
Cowgill, Steven
Cowgill, Steven E.
Coyote Partners
Coyote Partners SAS
Coyote Station
Craig, David
Craig, David L.
Craig, Holly M.
Craig, Stacy
Craig, Stacy L.
Cravat Coal Co.
Creek Coal Co.
Crescent Point Resources Partnership
Crew Energy Inc.
CridCo Water Treatment
Cripps Sears & Partners
Crittenden County Coal Inc.
Crooksville Coal Co. Inc.
Cross Borders Drilling
Crossman, David
Crossman, Vickie
Crossman, Vickie M.
Crosson, Betty

Crow Farms
Crow Tribe of Indians (MT), Executive
Branch
Crow Tribe of Indians (MT), Legal
Department
Crum, Marie L.
Crum, Ron
Crum, Ronald
Crum, Stephanie
Cryder, Bruce
Cryder, Bruce E.
CSE Inc.
CSX Transportation Inc.
CTL Hosting Customers
Cundiff, Anna Loraine
Cundiff, Loraine McFadden
Curts, Mike
Custom Recyclers
Cybereason Inc.
Cylance Professional Services
Cyprus Amax Royalty Co.
Cyprus Creek Land Co.
Cyprus Creek Land Resources
Cyprus Creek Land Resources LLC
Cyxtera Communications LLC
D&P Land Investments LLC
D&R Disposal
D. Joan Shepard Trust
Dakota Coal Co.
Dament Services Ltd.
Damet Services Ltd.
Daron Coal Co.
Daron Coal Co. Inc.
Darryl L. James Consulting LLC
Darwin H. Mueller Trust No. 1
Data Systems International Inc.
Davidson, Pam
Davidson, Tommy
Davis Graham & Stubbs
Davis, Dorothy
Day, Deborah
Day, Deborah S.
Day, James
Day, James E.
Deal IQ Inc.
Deibel, Diane
Dentons Canada LLP
Denver Series of Lockton Cos. LLC
Derenburger, David E.
Derenburger, Edgar C.
Derenburger, Sandra
Des Marais, Elta V.
Des Marais, Michael M.
Deshazo Crane Co. LLC
Deutsche Bank
Deutsche Bank AG
Development Design & Construction LLC
Devon Canada Corp.
Dextraze, Gregory
Dextraze, Marjorie
Digneo, Edward M.
Digneo, Stella B.
Dillion, Fredrick
Dillion, Rochelle
Dillon, Frederick
Dillon, Rochelle
Diocese of Gallup (NM)
DLJ Consulting
Dockins, Brenda
Dockins, William
Dodds Property
Dodds, Diana
Dodds, Gary
Dodds, Gerrie
Dodds, Harry
Dodds, John
Dodds, Susan
Donato, June
Donlin Recano & Co. Inc.
Dorchester Energy Inc.
Dorothy N. Pollock Trust
Doughty, Charles S., Jr.
Doughty, Leanna
Doughty, Leanna, Jr.
Douglas, Dean
Douglas, Jill
Douglass, Brenda
Douglass, Mark
Douglass, Normain
Douglass, Patricia
Dover, City of (DE)
Downcon Enterprises Ltd.

Drives & Control Services Inc.	Ellis, Fern V.
Drydock Coal Co.	Ellis, Frank E.
Ducharme McMillen & Associates Inc.	Ellis, Frank E., Jr.
Dudley, Marla McDougal	Ellis, Joe
Duff & Phelps LLC	Ellis, John
Dukart, Darcy	Ellis, Joseph
Duke Energy Kentucky Inc.	Ellis, William J.
Dukelow Family Trust	Ellison Family Trust
Dukelow, Rose L.	Elwood Staffing Services Inc.
Dukes, Bobby	Emeco Canada Ltd.
Dukes, Jonnie	ENBALA Power Networks Inc.
Dukes, Marjorie	Enbridge Pipelines (East Texas) LP
Duncan, Brooke	EnCana Corp.
Duncan, Thomas Bradley	Energy Laboratories Inc.
Dunlap Creek Ranch Inc.	Enerwise Global Technologies Inc.
Dunlap, Ann	Engbrecht, Pearl
Dunlap, Anna L.	ENMAX Energy Corp.
Dunlap, Jim T.	Enterprise Fleet Management Canada Inc.
Dunlap, Joyce	Enterprise Fleet Management Inc.
Dunlap, Lewis A.	Enterprise FM Trust
Dunsch, Daniel	Enzsol Enterprises Inc.
Dunsch, Martha	EPN Field Services LLC
Dupech Inc.	Erickson Contract Surveying Inc.
DynoConsult	Erm-West Inc.
E. Lamont Palmer & Sandra Palmer Family Trust	Estate of Agnes D. Washington
Eagle Creek Farm Properties	Estate of Amelia Samet Kornfeld
Eagle Creek Farm Properties Inc.	Estate of Carrie F. Roundface
East Central Gas Co-Op Ltd.	Estate of Charles C. Core
East Kentucky Power Cooperative Inc.	Estate of Deejay Roundface
East Ohio Properties LLC	Estate of Dorothy Dimple Mitchell
East West Bank	Estate of Dorothy H. Evans, The
Eastham, Frostie	Estate of Elizabeth Smith Tribble
Eastham, Frostie A.	Estate of Gail Geibel
Eastham, William	Estate of James H. Pollock
E-Commodities Holdings Ltd.	Estate of John T. Blazek
Ecosphere Environmental Services	Estate of Johnnie B. Ruffeno
Edmonson Fuels LLC	Estate of Joseph Sipe
Edmonton Power	Estate of Karen Estelle Dockins
Edwards, James H.	Estate of Lena Marie Achgill
Egypt Valley Stone Inc.	Estate of Luther F. Weaver
El Paso Natural Gas Co. LLC	Estate of Mabel Slevin
Eldor-Wal Registrations 1987 Ltd.	Estate of Melinda Armstrong-Kirsch
Elkol-Sorensen Mine	Estate of Nell Dezelle Morrow
Ellis, Alice	Estate of Ruth I. Core
Ellis, Cathi	Estate of Sipe
	Estate of Victor Lee Pate

Estate of Virginia Harrah
Estate of Virginia Harris
Estate of Virginia S. Whitmer, The
Estate of Ylena Russell
Estevan Coal (1996) Corp.
Estevan Coal Corp.
Etzel, Norma
Eubanks, Jeff
Eubanks, Tom
Evelyn Power Craddock Family Irrevocable
 Trust
Evergreen Mineral Co. Inc.
Everly, Doug
Everly, Norma
Evers, Ann
Evers, Michael
Experis US Inc.
F&D Holdings LLC
Fairchild, John
Fairchild, Lisa
Fairfield, John
Fairfield, Lisa
Fairmont Road South LLC
Fairview Land Co.
Farley Inc.
Farley, Burton
Farley, J. Burton
Farley's Inc.
Farm Credit Services of Mid-America
 FLCA
Farmington Electric Utility System
Farmington, City of (NM), Electric Utility
 System
Farnsworth, Ferrell
Farnsworth, Omer
Farstad Oil Inc.
Faye Keogh Revocable Trust
Federal Land Bank of Saint Paul, The
Feil, Judith G.
Felicca, Phillip S.
Fenner Dunlop Conveyor Systems &
 Services Inc.
Fentch, Barbara
Fentch, Wilfred
Ferris Coal Co. Inc.
Ferris Lands LLC
Fetch, Barbara
Fetch, William
Fidelity & Deposit Co. of Maryland
Financial Reporting Advisors LLC
Finning
Finning (Canada)
Firestone, Daryl
First Bank NA
First Interstate Wealth Management
First Light Funding I Ltd.
First Presbyterian Church of Stephenville
Fisher, John
Fister, Joeseph
Fister, Joseph
Fister, Theresa
Fitch, Sharon Kay
Fiutem, Linda
Fiutem, Paul
Fluharty, Fred
Fluharty, Greg
Fluharty, Randall
Flushing, Township of (MI)
Flushing, Township of (OH)
FMC Corp.
Foley, Lillian A.
Foley, Oney L.
Foothills Manufactured Home Community
Foottit, Lynn Norsworthy
Fording Coal Ltd.
Forestburg Collieries (1984) Ltd., The
Forestburg Collieries Ltd.
FortisAlberta Inc.
Foundation Royalty Co.
Four Seasons Equipment Inc.
Four Star Oil & Gas Co.
Fouts, William Bruce
Foutz, Cindra
Foutz, Joel W.
Foutz, Martin Dirk
Foutz, Phil Blaine
Foutz, Sherry Ann
Fox, Robert
Frame, Goldie Harris
Frame, Raymond B.
Franklin Real Estate Co.
Frantz, Amy L.

Fregiato, Frank A.
Frink, Brady
Frink, Tina M.
Fruitland Land & Cattle Co.
FTI Consulting Inc.
Fugro EarthData Inc.
Fugro Horizons Inc.
Fulkerson, Goldie
Fulkerson, John
Fuller, Stacy
G4S plc
G4S Secure Solutions (USA) Inc.
Gadd, Cindy
Gallatin Scales
Galyen, Doug
Galyen, Jane
Gamut Capital Management LP
Garau, John A.
Gardner, Patricia H.
Garfield, Genie
Garfield, Russell
Garlikov & Associates Inc.
Garris, Randy
GCF Oxford SPE LLC
GCM Services Inc.
Gehris, Tanya
Geibel Family
Geibel Family Trust
Geibel Lumber Co.
Geibel Lumber Co. Inc.
Geibel, Gail
Geibel, John
Geibel, Jon
Geibel, Lydia
General Electric Capital Corp.
General Equipment & Supplies Inc.
Genesee & Wyoming Inc.
Genesee Coal Mine Joint Venture
George R. Smouse Estate
Giebel, John
Gilbert, Alice
Gilbert, Nelson
Gillen, DeRon
Gillen, Joe E.
Gillen, Ronald L.
Gilshannon, Joan M.
Gilshannon, Thomas B.
Glacier Park Co.
Gladd, Cindy E.
Gladdish, Kent
Glass, William R.
Glauser, Walter
Glen Cowan & Associates Real Property
Appraisals Ltd.
Glen Peterson Construction Ltd.
Glenn O. Hawbaker Inc.
Global Systems Integration Inc.
GMHR
GNP LLC
Godbersen, Greg
Golden Eagle Mine
Golen, John Van
Goodman, Janice
Goodman, Richard L.
Grable, Sue
Grable, William
Graham, Bryan H.
Graham, Carolyn
Graham, Clay
Graham, James
Graham, James F.
Grainger Industrial Supply
Grainger Industrial Supply India Ltd.
Grand Quadri Cattle Co.
Gray, Sandra
Great Northern Properties LP
Green, Susan K.
Green-Crawf Farm LLC
Greenebaum Doll & McDonald PLLC
Greenfly Networks Inc.
Greenleaf Land & Livestock
Greenwich Insurance Co.
Greibel, Jon
Greibel, Lydia
Grishkowsky, Martha
Grishkowsky, Reinhart
Grissom, Danny
Grissom, Peggy
Groombridge, Cliff
Grubb, Gloria A.
Grubb, Richard E.
GS Energy

GS Energy LLC	HCR Holdings LLC
GTG Corp. Pty. Ltd.	Heath, Bill C.
Gulf Oil Corp.	Heath, Rose M.
Gulfport Energy Corp.	Hedden, Ruth M.
Gustafson, Mike T.	Hedge, Marlan R
Haaga, Matt	Hedges, John J.
Haas, Martha	Helmig, Shirley
Half, Robert	Henderson, Debbie
Halls, Beatrice G.	Henderson, Dorothy
Halls, Winston J.	Henderson, Ralph
Halsey, Edwin	Henderson, William B.
Halsey, Thelma	Henley, R. Page, Jr.
Hampton, Cynthia Kaye Kennedy	Hepner, Vivian M.
Hancock, C.R.	Her Majesty the Queen
Hancock, CR	Her Majesty the Queen in Right of Saskatchewan
Handa, Patsy	Herman, Carl A.
Handa, William	Herman, Charles I.
Hanna Coal Co.	Herman, Darell
Harkins, Dwain	Herman, Darell J.
Harkins, Paula	Herman, Marguerite F.
Harris Oilfield Construction Ltd.	Herman, Margurite F.
Harris, C. Fay	Herman, Sherry
Harris, John E.	Herman, Wilfred A.
Harris, Joyce	Hesketh, Keith
Harrison Leasing Co.	Hesketh, Keith E.
Harrison Leasing Co. Inc.	Hess Corp.
Harrison Resources LLC	Hess Ohio Developments LLC
Harrison, County of (OH)	Heth, Author M.
Harrison, Robert	Heth, Joyce
Hart Butte No. 11, Rural Municipality of (Saskatchewan)	Heth, Karen A.
Hartley, Betty	Heth, Rose M.
Hartley, Brett	Heth, Ruth
Hartley, Earl	Heth, William
Harverfield, Mary	Heth, William C.
Harvey, David A.	Hetzler, Jennifer McDougal
Harvey, Erica	Hewlett-Packard Financial Services Co.
Haukness, Leonard	Higginbotham, Glenn
Haverfield, Beverley	Higginbotham, GP
Haverfield, Elizabeth O.	Higginbotham, JL
Haverfield, Janet	Higginbotham, JL, Jr.
Haverfield, Richard	Higgins Drilling
Haverfield, Thomas N.	High, Treva
Hayes, Joe P.	Hill Crest Inc.
Haynes & Boone LLP	Hill, Margaret C.
HCR Holding LLC	Hilltop Haven Inc.

Hilstrom, Donald
Hines, Gerald D.
Hisrich, Thomas
Hisrich, Thomas H.
Hochstetler Family Retreat LLC, The
Hochstetler Family, The
Hochstetler, Abe J.
Hochstetler, Anna E.
Hollon, Shirley
Hollon, Thomas
Holmes Limestone Co.
Holmes Limestone Ltd.
Holmes Minerals Ltd.
Holmes Woodland Inc.
Holmes, Everett
Holmes, James
Holmes, Joan
Holt Co.
Home Equity Investments
Homles, Joan
Honeywell Building Solutions Inc.
Hook, James D.
Hook, James Dale
Hook, Sharon
Hoops, Jarrod
Hoops, Scott
Hopedale Mining LLC
Horizon Coal Corp.
Horn, Janet
Horn, Jerry
Horn, John Wesley
Horstman, Jerry
Houser, Doris
Houser, Howard
Houser, Raymond
Houser, William
Houston Lignite LP
Howdyshell, Mark J.
HP Channel Services Network
Hubbard, Karen
Huberta Coal Co. Inc.
Hudock, Larry W.
Huff, Donald F.
Huh, Gon
Huh, Kevin
Humphrey, Jennie
Humphrey, Roger
Hunt, Robert R.
Hunt, Brian
Hunt, Darryl
Hunt, Robert
Huntington Center Associates LLC
Huntington National Bank
Huntington National Bank, Trust
Department
Husky Oil Operations Ltd.
Hutchison, Lee M.
Hydrometrics Inc.
HYG Financial Services Inc.
Iball Solutions Inc.
Iball Solutions Ltd.
IBM Canada Ltd.
ICF Jones & Stokes Inc.
IEC Group Inc.
Immersive Technologies Pty. Ltd.
Impact Fire Services LLC
Indemnity Insurance Co. of North America
Industrial Scientific Corp.
Indybuck Coal Co.
InfoMine
Info-Tech Research Group
Infront Webworks
Inman, Deborah
Inman, Joe
Insurance Co. of North America
Integrated Weed Services LLC
IntelliGO Networks Inc.
Inter-Mountain Laboratories
Inter-Mountain Labs
Intermountain Research & Development
Corp.
International Brotherhood of Electrical
Workers, Local Union 2067, The
International Union of Operating Engineers,
Local 953
International Union of Operating Engineers,
Local Union No. 400
International Union of Operating Engineers,
Local Union No. 955
Interstate Power Co.
Ionno, John
Iron Mountain Canada Corp.

Iron Mountain Inc.
Iron Mountain Information Management
LLC
iSP3 Solution Providers Inc.
Jackie L. & Cathy L. Brewer UTD March 3,
2004
Jackson Kelly PLLC
Jahn, Lorne
James F. Graham Revocable Trust No. 1,
Co-Trustees
James F. Graham Revocable Trust Number
1
James H. Pollock Trust
James L. Rogers Jr. Testamentary Trust
James Miller & John Ionno Partnership
James, Norman
Jameson, David
JB Maintenance Service
JB&D Holdings Ltd.
JB7D Holdings Ltd.
JBLCo Services
JD Edwards Canada Ltd.
Jean Jones Trust
Jeff & Deb Mercer Family LLC
JEFFCO Resources Inc.
Jefferson, County of (OH)
Jeffrey H. Samet Non-Exempt Trust
Jennings, Jamie
Jennings, Steven
Jensen & Curtis Inc.
Jerry & Martha Webb Cook Ranch
Partnership Ltd., The
Jerry & Travis Ann Webb Dorough Ranch
Partnership Ltd., The
Jicarilla Apache Indian Tribe
John Mitchell Craddock Sr. Family
Irrevocable Trust
John Mitchell Craddock Sr. Irrevocable
Trust
John T. Boyd Co.
Johnson, Chad W.
Johnson, Edie McDougal
Johnson, James
Johnson, Mark
Johnson, Rhonda Leigh
Johnson, Sue
Johnson, Thomas
Johnson, William R.
Johnston, James
Johnston, Jessie
Johnston, Leslie
Johnston, Walter
Jones, Ann E.
Jordan, Cecil L.
Jorgenson, Bernadette
Jorgenson, Ronald
Joy Mining Machinery
Jude, Bob
Jude, Mary
Julian Land & Livestock Co.
K&S Shugert Farms Family LP
K&S Shugert Farms LP
Kalis Capital Corp.
Kasich, John
Kasler, Edward
Kasler, Jack
Kasler, Kathryn
Katie Shugert, Robert
Keen IM LLC
Keener, Carroll Z.
Keener, Carroll Z.
Keener, Linda K.
Keffer, George
Keffer, Marilyn
Keister, James
Keister, Mary
Keleher, Michael L.
Keller, Janice
Keller, Jeffery
Kelly Family Land Co.
Kennedy Minerals LLC
Kennedy, Shelley A.
Kentucky Power Cooperative Inc.
Kentucky, Commonwealth of, Department
of Military Affairs
Keogh, Brooks
Keogh, Faye
Keogh, Priscilla
Keogh, Proseilla A.
Keogh, Robert
Kesterson, Rick
Kesterson, Ronald

Kesterson, Seth
Kettler, Lynn
Kevin Cannon Surveying
KeyBanc Capital Markets Inc.
Key-Rite Security Lock & Safe Inc.
Kiesal, Lennard
Kiewit Mining Properties Inc.
Kilcher, Nancy
Kimball, Sarah Lousie
Kimble Resources
Kinetic Leasing Inc.
King, Flowel
King, Flowele
King, Frank S., III
King, Jeffrey J.
King, Jeffrey J., Jr.
King, Karen M.
King, Sharon
King, Thomas P.
King, Thomas P., Jr.
King, William
Kingsford Manufacturing Co.
Kinney, Debra
Kinsey, John R., Jr.
Kinsey, Joseph
Kinsey, Rebecca
Kirkpatrick, Rhetta J.
Kirtley, Billy
Kirtley, Patsy
Kluver, Kirby
Kneeland, Les
Knife Coal Mining Co.
Knife River
Knife River Coal Co.
Knife River Coal Mining Co.
Knife River Corp.
Knife River Mining Corp.
Knight, Corinne
KnowBe4 Inc.
KO Mining Co. Inc.
KO Mining Inc.
Koenraadt, Jan
Komatsu
Komatsu America Corp.
Komatsu Equipment
Komatsu Financial LP
Komatsu International (Canada) Inc.
Komatsu Mining Germany GmbH
Konieczny, Susan
Konieczny, Susan L.
Koogler, Clement
Koogler, Elisa
Kopka, Joanne
Kopka, Joanne Kay
Kramer Levin Naftalis & Frankel LLP
Kratenstein, Dandi
Krell, George Christopher
KRJA Systems Inc.
Krol, William F., Jr.
Kron, Marvin
Krulock Coal Co.
Krulock General Power of Appointment
 Trust, The
Krulock, Daniel
Krulock, Daniel J.
Krulock, David
Krulock, David G.
Krulock, Florence
KS Shugert Farms Family LP
Kuttie, Anthony J.
Kyle LP
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Verhovec, Evelyn
Verhovec, Mark
Verna M. Bazy Trust
Vibra-Tech Inc.
Vincent, Gerald
Vincent, Ione
Vincent, Mary
Virginia S. Whitmer
Vision Insurance Plan Insurance Co.
Vista Cos.
Vistra BV
Vita Cos., The
VMI Inc.
VMI Operating Inc.
Voigt, Casey
Voohies, Nellwyn
VSP
W&F Eastham
W&M Thoman Ranches LLC
W. Ben Reeder Family Trust
Wadella, Julius
Wadella, Mary
WageWorks Inc.
Wagner, Lorne
Wagon Rod Ranch LLC
Wahl, Jeffery R.

Waldeck, William G.
Walgenbach, Rhonda
Walker, Gerald F.
Walker, Robert D.
Walker, Victor H.
Walsh Services LLC
Walter Sarpy Creek Farm Inc.
Walters, Joleen H.
Walters, Patrick M.
Walton, Tyler
Wanner, Carter
Wanner, David
Wanner, Myles
Wanner, Trent
Ward, Linda M.
Ward, William R.
Warren Transport Inc.
Wasara, Kathleen M.
Wasara, Wayne M.
Washington Group International Inc.
Water & Environmental Technologies Inc.
Water Gas Resources Inc.
Watts, Carol A.
Watts, Carwin L.
Watts, Janet O.
Watts, Joseph Laverne
WB Coal Co. Inc.
WBM Office Systems Inc.
WBM Plus Service
WBM Protection Plus Service
Weatherford, Louise T.
Weaver, Christopher M.
Weaver, Christpher M.
Weaver, Clara
Weaver, Daniel L.
Weaver, Jane H.
Weaver, Luther
Weaver, Luther F.
Weber, James A., II
Weightech Co.
Weiker, Nancy A.
Weil, Herbert
Weil, Leona
Weir International Inc.
Welch Bros. Inc.
Welch, Dennis
Welch, Kathryn
Welch, Thomas
WellDyneRx LLC
Wellness by Wishlist Inc.
Wells Fargo Insurance Services of West Virginia Inc.
Wells, Connie
Wells, James
WesBanco
West Fraser Mills Ltd.
Westcan Bulk Transport Ltd.
Westech Environmental Services Inc.
Western Coal Co.
Western Fuels Association Inc.
Western Gas Processors Ltd.
Western Gas Resources Inc.
Western Sugar Cooperative, The
Western SynCoal LLC
Western Water Consultants Inc.
Westfall, Daniel J.
Westhafer, Ronald
Westhafer, Shirley
Westmoreland Kemmerer Inc.
Westmoreland Resources Inc.
Westmoreland Terminal Co.
Wetzel, Don
WGR Asset Holding Co. LLC
Whipple, Shirley
Whipple, W. Walden
White, William M.
Whitehead, William D.
Whitmer, Allan L.
Whitson, Bobby
Whitson, Jennifer
Wild Oat Consulting Inc.
Wilden, Denise
William Everett Craddock Family
Irrevocable Trust
William Everett Craddock Irrevocable Trust
Williams, Chuck
Williams, Martha
Williams, Ralph
Williams, Richard
Williams, Sharon K.
Williams, T. Steve
Williams, T. Steven

Williams, Thomas R.
Williams, Tonya
Williams, Valerie
Williams, Valerie L.
Willis of Texas Inc.
Willis Towers Watson plc
Willow Bunch No. 42, Rural Municipality
of (Saskatchewan)
Willowvan Mining Ltd.
Wilson, Ellen Ruth
Wilson, Robert D.
Winkler, Lee Roy
Winkler, Lyle
Winkler, Patricia
Winkler, Sharon
Winkler, Sharon L.
Winston & Sandra Davis Family LP
Wolf, Mary M.
Wolf, Mary Margaret
Wooten, Joan
Wooten, Terry
Workforce Software LLC
Workiva Inc.
Worner, Margaret
Worrell, Bessie W.
Worthington, Betty
Worthington, William Alan
WW Grainger Inc.
Wycinshi, Mary Lou
Wyoming, State of
Wyoming, State of, Department of
Transportation
Wyoming, State of, Office of State Lands &
Investments
Xcel Energy Services Inc.
Xerox Corp.
XL Specialty Insurance Co.
XTO Energy Inc.
Y Pino, Evangeline Ortiz
Y Pino, Peter Ortiz
Yoder, Ervin
Yoder, Lydia
Yontz, Cathy J.
Yontz, William A.
Zaccagnini, Dennis
Zaccagnini, Julia
Zee's Cleaning
Zimnox Coal Co., The
Z-Mack Enterprises Inc.

SCHEDULE 1(i)

Customers

Dover, City of (OH)
NDSU - Fargo
North Dakota, State of, Hospital
Orrville, City of (OH)
Portland General Electric Co.
Tata Chemicals Partners
Tronox
Wyoming Lime Producers

SCHEDE 1(j)**Governmental/Regulatory Agencies**

Alberta Energy Regulator
 Alberta, Province of (Canada)
 Belmont, County of (OH), Treasurer
 Big Horn, County of (MT), Treasurer
 British Columbia, Province of (Canada),
 Minister of Finance
 Buffalo Independent School District (TX),
 Tax Assessor/Collector, Carolyn Ballard
 Canada, Government of, Receiver General
 Carroll, County of (OH), Municipal Court
 Coalfields No. 4, Rural Municipality of
 (Saskatchewan)
 Columbiana, County of (OH), Treasurer
 Coshocton Chamber of Commerce
 Coshocton, County of (OH), Municipal
 Court
 Coshocton, County of (OH), Treasurer,
 Janette Donaker
 Delaware, State of
 Delaware, State of, Secretary
 Douglas, County of (CO), Treasurer
 Estevan No. 5, Rural Municipality of
 (Saskatchewan)
 Flagstaff, County of (Alberta)
 Freestone, County of (TX), Tax Assessor
 Collector
 Halifax, County of (NC), Tax Collector
 Harrison, County of (OH), Treasurer, Vicki
 Sefsick
 Hinton, Town of (Alberta)
 Kentucky, Commonwealth of, Department
 for Natural Resources
 Kentucky, Commonwealth of, Department
 of Revenue
 Kentucky, Commonwealth of, State
 Treasurer
 Leduc, County of (Alberta)
 Leon Independent School District (TX), Tax
 Assessor Collector
 Leon, County of (TX), Tax Assessor
 Collector
 Lincoln County School District #1 (WY)
 Lincoln, County of (WY), Office of P&D
 Lincoln, County of (WY), Public Health
 Lincoln, County of (WY), Treasurer
 Maricopa, County of (AZ), Superior Court,
 Support Payment Clearinghouse
 Mercer, County of (ND), Road Department
 Mercer, County of (ND), Treasurer
 Minnesota, State of, Department of Revenue
 Montana State Fund
 Montana, State of, Department of
 Environmental Quality
 Montana, State of, Department of
 Environmental Quality, Air Division
 Montana, State of, Department of
 Environmental Quality, Mining Division
 Montana, State of, Department of
 Environmental Quality, Water Division
 Montana, State of, Department of
 Environmental Quality, Water Protection
 Bureau
 Montana, State of, Department of Labor &
 Industry
 Montana, State of, Department of Natural
 Resources
 Montana, State of, Department of Revenue
 Montana, State of, Department of State
 Lands
 Montana, State of, Treasurer
 Morgan, County of (OH), Clerk of Courts,
 Carma Johnson
 Morgan, County of (OH), Treasurer, Dawn
 M. Hosom
 Muskingum, County of (OH), Treasurer
 Natrona, County of (WY), Clerk of District
 Court
 New Mexico Mine Health & Safety
 Conference
 New Mexico, State of
 New Mexico, State of, Bureau of Mine
 Safety

New Mexico, State of, Commissioner of Public Lands
New Mexico, State of, Department of Workforce
New Mexico, State of, Mining & Minerals Division
New Mexico, State of, Mining Department, Air Quality Bureau
New Mexico, State of, Mining Department, Ground Water Quality Bureau
New Mexico, State of, Mining Department, Mining Environmental Compliance Section
New Mexico, State of, Taxation & Revenue
New Mexico, State of, Taxation & Services
Noble, County of (OH), Treasurer
North Carolina, State of, Department of Environmental Quality
North Carolina, State of, Department of Environmental Quality, Water Resources
North Carolina, State of, Department of Revenue
North Dakota, State of
North Dakota, State of, Department of Health
North Dakota, State of, Department of Health, Air Division
North Dakota, State of, Department of Health, Water Division
North Dakota, State of, Office of State Tax Commission
North Dakota, State of, Office of Tax Commissioner
North Dakota, State of, Public Service Commission
Ohio, State of, Department of Revenue
Ohio, State of, Department of Taxation, Treasurer
Ohio, State of, Division of Natural Resources, Division of Mineral Resources
Ohio, State of, Environmental Protection Agency, Division of Air Pollution Control
Ohio, State of, Environmental Protection Agency, Division of Surface Water
Ohio, State of, Treasurer
Oliver, County of (ND), Treasurer
Paintearth, County of (Alberta)
Perry, County of (OH), Court
Perry, County of (OH), Treasurer, Melissa Walters
Richland, County of (MT), Treasurer
Rosebud, County of (MT), Sheriff
Rosebud, County of (MT), Treasurer
San Juan, County of (NM), Treasurer
Saskatchewan, Province of (Canada), Ministry of Highways & Infrastructure
Texas, State of, Commission on Environmental Quality, Air Division
Texas, State of, Commission on Environmental Quality, Water Division
Texas, State of, Comptroller
Texas, State of, Comptroller of Public Accounts
Treasure, County of (MT), Treasurer
Tuscarawas, County of (OH), Treasurer
Uinta, County of (WY)
United States, Government of the, Department of Labor, Mine Safety & Health Administration
United States, Government of the, Department of the Interior, Office of Surface Mining
United States, Government of the, Department of the Interior, Office of Surface Mining & Reclamation
United States, Government of the, Department of the Interior, Office of Surface Mining Reclamation & Enforcement
United States, Government of the, Department of the Treasury
United States, Government of the, Department of the Treasury, Internal Revenue Service
Utah, State of
West Virginia, State of, Department of Environmental Protection
West Virginia, State of, Department of Environmental Protection Water & Waste Management

Wyoming, State of, Department of
Environmental Quality, Air Quality
Division

Wyoming, State of, Department of
Environmental Quality, Land Quality
Division

Wyoming, State of, Department of
Workforce Services

SCHEDULE 1(k)

HR Benefits

ACA Track	Prudential Financial Inc.
Acclaim	Sun Life Financial Inc.
Acclaim Ability Management	SureHire
AmeriBen	TeleDoc Inc.
America's Job Exchange LLC	ThrivePass
AON PLC	United Mine Workers of America
Automatic Data Processing Inc.	University of Colorado Hospital
Bryan Cave Leighton Paisner LLP	Unum Group
CareerArc Group LLC	Unum Insurance Co.
CareerBuilder Employment Screening LLC	Vision Service Plan
CareerBuilder LLC	Voya Financial
Copeman Healthcare Centres	Voya Services Co.
Culpepper	WCC RMSA
Culpepper & Associates Inc.	WellDyneRx
EKS&H	Willis Towers Watson
EKS&H LLLP	Workers' Compensation Board - Alberta
FirstHealth	Zurich Insurance Group AG
George, Anthony	
Global Retirement Partners LLC	
Greenshield	
HealthSmart Holdings Inc.	
Holland & Hart LLP	
Homewood Health Inc.	
Industrial Alliance Insurance & Financial Services Inc.	
InfoMine Inc.	
K-Mart Corp.	
Liberty Mutual	
Lockton Cos. Inc.	
Manulife Financial Corp.	
Mercer LLC	
Mercer US Inc.	
Mornuea Sheppell Ltd.	
Mountain States Employers Council Inc.	
Mutual of Omaha Insurance Co.	
National Jewish Health	
Optum Inc.	
OptumRx Administrative Services LLC	
Part D Advisors Inc.	
PayFactors	
Preventive Health Now	
Provident Life & Accident	

SCHEDULE 1(l)

Insurance

ACE American Insurance Co.
ACE Property & Casualty Insurance Co.
AIG Insurance Co. of Canada
Allied World Assurance Co. Ltd.
Allied World Specialty Insurance Co.
American Longshore Mutual Association
Ariel Re BDA Ltd.
Ariel Syndicate 1910
Aspen Bermuda Ltd.
Aspen Insurance UK Ltd.
AXIS Insurance Co.
AXIS Reinsurance Co.
AXIS Surplus Insurance Co.
BankDirect Capital Finance LLC
Barbican Bermuda
Chubb Bermuda Insurance Ltd.
Chubb Indemnity Insurance Co.
Federal Insurance Co.
Ironshore Europe Ltd.
Ironshore Insurance Ltd.
Ironshore Specialty Insurance Co.
Lloyd's
Lloyd's of London
Markel Bermuda Ltd.
National Union Fire Insurance Co. of Pittsburgh
North Dakota State Fund
Northbridge Financial Corp.
Novae Bermuda Underwriting Ltd.
Ohio State Fund
Oil Casualty Insurance Ltd.
Sompo International
Steadfast Insurance Co.
Syndicate 2007
Travelers Property Casualty Co. of America
US Specialty Insurance Co.
Westmoreland Risk Management Inc.
Wyoming State Fund
XL Europe Ltd.
Zurich American Insurance Co.
Zurich American Insurance Co. of Illinois
Zurich Insurance Co. Ltd.

SCHEDULE 1(m)

Landlords

D&P Land Investments LLC
Luscar Ltd.

SCHEDULE 1(n)

Litigation

Baisden, Michael
Blackhawk Land & Resources LLC
Butler, Craig W.
Canadian National Railway Co.
Cozort, Floyd
Crow Tribe of Indians (MT)
Dillion, Vivian
Eichelberger, Jon
Ensigner, Pamela
Freeman, Everitte
Freeman, Phyllis
Heritage Coal Co. LLC
Kinder Morgan
Kinder Morgan Utopia LLC
Montana, State of, Environmental Information Center
North Carolina, State of, Division of Water Resources
Ohio Gathering Co. LLC
Otter Tail Power Co.
Philippines, Government of the, Commission on Human Rights
Ramsey, Donna
Ramsey, Michael
Ramsey, Mike
Sergeant Stone Inc.
Shelly & Sands Inc.
Sierra Club
Spires, Brenda
Spires, Karl
Suazo, James
Talmar of FL LLC
United States, Government of the, Department of Interior, Bureau of Indian Affairs
United States, Government of the, Department of Labor, Associate Regional Solicitor
United States, Government of the, Department of Labor, District Director
United States, Government of the, Environmental Protection Agency
Wild Earth Guardians

SCHEDULE 1(o)

Ordinary Course Professionals

Capitol Network LLC

Darryl L. James Consulting LLC

Wilmer Cutler Pickering Hale & Dorr LLP

SCHEDULE 1(p)

Other Significant Creditors

1481604 Alberta Ltd.
Bank of Montreal, The
Capital Power GP Holdings Inc.
CCA Group LLC
DMA33 Enterprises Ltd.
Farm Credit Leasing Services Corp.
First Business Equipment Finance LLC
First Security Bank
Instow Enterprises Ltd.
Integrated Distribution Systems LP
JM Mullin Enterprises Ltd.
John Deere Financial Inc.
KL Uptown Enterprises Ltd.
LEM Enterprises LLC
MCP Funding I LLC
Merchants Capital Resources Inc.
MK3 Enterprises Ltd.
Modern Office Methods Inc.
NMHG Financial Services Inc.
North Central Rental & Leasing LLC
Obsidian Agency Services Inc.
Pacific & Western Bank of Canada
RJF Enterprises
Russell Metals Inc.
Starion Financial
Tri-State Truck & Equipment Inc.
Wells Fargo Equipment Finance Inc.

SCHEDULE 1(q)

Significant Competitors

Alliance Resource Partners LP

Foresight Energy LP

Hallador Energy Co.

Peabody Energy Corp.

Rhino Resource Partners LP

SCHEDULE 1(r)

Sureties

ACE INA Group
Argo Group
Evergreen National Indemnity Co.
First Surety Corp.
Indemnity National Insurance Co.
Lexon Insurance Co.
Travelers Property Casualty Group
Zurich Insurance Group

SCHEDULE 1(s)

Taxing Authorities

Athens, County of (OH), Treasurer, Bill Bias
Hart Butt No. 11, Rural Municipality of (Saskatchewan)
Jefferson, County of (OH), Treasurer, Raymond M. Agresta
Lincoln, County of (WY), Treasurer - Other
Ohio, State of, Bureau of Workers' Compensation
Ohio, State of, Department of Agriculture
Ohio, State of, Department of Commerce
Ohio, State of, Department of Taxation
Ohio, State of, Environmental Protection Agency
Oxford, City of (OH), Clerk of Courts
Texas, State of, Railroad Commission
Uinta, County of (WY), Treasurer
United States, Government of the, Department of Education
United States, Government of the, Department of the Interior
United States, Government of the, Department of the Interior, Bureau of Indian Affairs

SCHEDULE 1(t)

Top 50 Creditors

Bradken Inc.
Cummins Bridgeway LLC
H-E Parts International LLC
Jennmar Corp. of Utah Inc.
Mesa Ready Mix Inc.
Paprzycki, Kevin A.
Pension Benefit Guaranty Corp.
Pro-Ex Canada Inc.
United States, Government of the, Department of the Interior, Minerals Management Service
Warfab Field Machining & Erection Corp.

SCHEDULE 1(u)

Unions

Communications Energy & Paperworkers Union of Canada, Local 649
International Brotherhood of Electrical Workers, Local 2067
International Union of Operating Engineers, Local 953
International Union of Operating Engineers, Local 955
International Union of Operating Engineers, Local Union 400
International Union of Operating Engineers, Local Union 400, AFL-CIO
International Union, United Mine Workers of America
United Mine Workers of America
United Mine Workers of America, Local 7606

SCHEDULE 1(v)

US Trustee Office

Boykin, Jacqueline
Duran, Hector
Fitzgerald, John P., III
Flinchum, Peggy T.
Griffin, Barbara
Johnson-Davis, Luci
Livingstone, Diane
March, Christine
McPherson, Theresa E.
Motton, Linda
Otto, Glenn
Pecoraro, Shannon F.
Schmidt, Patricia
Smith, Gwen
Statham, Stephen
Turner, June E.
Van Arsdale, Robert B.
Waxton, Clarissa

SCHEDULE 1(w)

Utilities

Advanced Communications Technology Inc.
Advanced Waste Water Specialists
Alberta Water & Wastewater
AmeriGas Propane
AT&T Inc.
AT&T Long Distance
AT&T Mobility LLC
Bellaire, City of (OH), Water Department
Beulah, City of (ND)
Burr Oak Regional Water District (OH)
Cabot-Norit Americas Inc.
Capital Power LP
Cellco Partnership Inc.
Century Wireline Services
CenturyLink
CenturyLink Business Services
CenturyLink Inc.
Colstrip, City of (MT)
Columbia Gas
Columbia Gas of Ohio Inc.
Columbia Gas Tranmission
Comcast Cable Communications LLC
Coshocton, City of (OH), Water Department
DirecTV LLC
Dish Network Corp.
Dominion East of Ohio
Dominion Energy Inc.
Eastern Ohio Regional Wastewater
Eastern Ohio Regional Wastewater Authority
Edmonton, City of (Alberta)
Energy Cooperative, The
EPCOR Utilities Inc.
Estevan, City of (Saskatchewan)
Farmington, City of (NM)
FastTrack Communications
FastTrack Communications Inc.
Foraker Gas Co. Inc.
Four Corners Propane
Frontier Communications Corp.
Frontier Power Co., The
GFL Environmental Corp.
GFL Environmental Inc.
Granite Telecommunications LLC
Guernsey Muskingum Electric Cooperative Inc.
Hazen, City of (ND)
Hinton Scrap Metal Ltd.
Kemmerer Diamondville Water & Wastewater Joint Powers Board (WY)
Kemmerer, City of (WY)
Kentucky Utilities Co.
Kimble Recycling & Disposal
Level 3 Communications Inc.
Madison Energy Cooperative Association Inc.
MCI Communications Corp.
Mid-Rivers Telephone Cooperative Inc.
Mid-Yellowstone Electric Cooperative Inc.
Miles City Sanitation
Miller's Garbage Service Inc.
Montana, State of, Department of Environmental Quality, Hazardous Waste Program
Morad Communications Ltd.
Muhlenberg County Water District (KY)
Muhlenberg, County of (KY), Water District
Muskingum, County of (OH), Utilities
Muskingum, County of (OH), Utilities Department
Navasota Valley Electric
NorthWestern Energy
NRG Texas Power LLC
Ohio, State of, Environmental Protection Agency, Burr Oak Regional Water District
Perry, County of (OH), Southern Perry County Water District
PNM
Range Telephone Cooperative Inc.
Republic Services
Republic Services Inc.
Reservation Telephone Cooperative Inc.
Rocky Mountain Power

Roughrider Electric Cooperative Inc.
Safety-Kleen Systems Inc.
Signal Direct Communications Ltd.
South Central Power Co.
South Central Power Co. Inc.
Southern Perry County Water District (OH)
Special Areas, Rural Municipality of
(Alberta), Big Country Waste
Management Commission
Spectrum Business
Suburban Propane Partners LP
Superior Propane
TCT
Telus Mobility
Terex Utilities South
Texas Water Utilities Association
Time Warner Cable Northeast
Tongue River Electric Cooperative, Inc.
TouchTone Communications Inc.
Union Telephone Co.
Union Telephone Co. Inc.
Waste Industries Inc.
Waste Management of New Mexico
Waste Management of Ohio Inc.
West River Telecommunications
Windstream Holdings Inc.
Wyoming Waste Systems
Wyoming, State of, Water Development
Commission

SCHEDEULE 1(x)**Vendors**

3B Dozer Service LLC	Bridgestone Americas Tire Operations LLC
4M Solutions Inc.	Bridgestone Canada Inc.
A Plus Well Service Inc.	Bridgestone Firestone North American Tire
Acklands-Grainger Inc.	Buck Mountain Gas Co-Op Ltd.
Acme Soil Remediation Inc.	Buckingham Coal Co.
ADP	Buckley Powder Co.
ADP Inc.	Butler Machinery Co.
Alberta Energy	C&E Concrete
Allstate Fire Equipment of Texas Inc.	C. Stull Excavating LLC
AmeriBen Solutions	Cabot Canada Ltd.
American Electric Power	Cabot Norit Canada Inc.
Anadarko Petroleum Corp.	Cadomin Mountain Contracting Ltd.
Anthem	Canadian Dewatering Ltd.
Anthony Mining Co. Inc.	Canadian National Railways
Aon Reed Stenhouse	Can-Jer Industrial Lube
Aon Reed Stenhouse Inc.	Can-Jer Industrial Lubricant Ltd.
Aon Risk Insurance Services West Inc.	Cat Financial Services Corp.
Applied Industrial Technologies	Cat Rental Store, The
Arnold Machinery Co.	Catalyst Environmental Solutions Corp.
AU Mines	Cate Drilling Solutions
Axis Services Inc.	Cate Idaho Equipment Rental & Sales LLC
B&G Machine Inc.	Caterpillar Finance Services
Bachynski, Terrance	Caterpillar Financial Services
Baker & Hostetler LLP	Caterpillar Financial Services Corp.
Baldor Electric Co.	CDM ElectroMech Technical Services
Beacon Hill Staffing Group LLC	Chevron Products Co.
Bennett Jones LLP	Chromate Industrial
Berner Trucking Inc.	Cimarron Coal Co.
BHP Billiton New Mexico Coal Inc.	Cincinnati Mine Machinery Co., The
Bill Miller Equipment Sales Inc.	Citizens Asset Finance Inc.
Black Butte Coal Co.	Clad-All Construction Ltd.
Black Lung	Clearfork Trucking
BMO Capital Markets	Coal Royalty LP
BNSF Railway Co.	Coal Valley Investment Corporation
BNY Trust Co. of Canada	Columbus Equipment Co.
Bowles Rice LLP	Conn-Weld Industries Inc.
BP Energy Co.	Consol Energy Inc
Bradken Canada Manufactured Products Ltd.	Cornerstone Energy Corp.
Brake Supply Co.	Coshocton Trucking Inc.
Brandeis Machinery & Supply Co.	Cross Borders Consulting Ltd.
Bridgestone	Cummins Rocky Mountain Inc.
	Cummins Western Canada

CXtec Inc.
Cylance Inc.
Damet Services
Deloitte & Touche LLP
Destech Mining Consulting Inc.
DocuSign Inc.
Dominion North Carolina
Dover Hydraulics Inc.
Drives & Controls Services Inc.
Dugan Production Corp.
Ecosphere Environmental Services Inc.
Edwards Law Firm
Ecol Electric Ltd.
Egypt Valley Stone LLC
Element Fleet Management
Ellingford Bros Inc.
Energcomm Federal Credit Union
Enterprise Fleet Management
Equipment Sales & Services
Ernst & Young
ESCO
ESCO Supply
Fairmont Supply Co.
Fenner Dunlop CSS New Mexico LLC
Finning Canada
Finning International Inc.
Firestone
First Interstate Bank
Flanders Electric of Canada ULC
FLOCOR Inc.
Four Corners Materials
Gangster Enterprises Ltd.
Gas Alberta Energy
GCR Tire Center
GCR Tires & Service
General Aggregate Equipment Sales
General Electric Canada
Genesee Royalty LP
Global Public Affairs Inc.
Golden Arrow School & Charter Buses Ltd.
Grainger Inc.
Great Bear Native Plants LLC
Green Shield Canada
H&E Equipment Services Inc.
HD Northern Equipment Sales & Rentals
Healthsmart Benefit Solutions Inc.
Heavy Metal Equipment & Rentals
Heavytech Industries
Hexagon Mining Inc.
Highland Machinery Co.
Highway Machine Co. Inc.
Holland & Hart LLP
HOLT CAT
Honstein Oil & Distributing LLC
Hotel Talisa
Houlihan Lokey Capital Inc.
Houthoff Buruma Coöperatief UA
ICL-IP America
Imperial Credit Corp.
Imperial Oil
Industrial Software Solutions Pty Ltd.
International Union of Operating Engineers
Jennchem LLC
Jennmar
JK Wilson Inc.
JL Rogers Family LLC
John E. Retzner Oil Co.
Jones Day
Joy Global
Joy Global Canada Ltd.
Joy Global Surface Mining Inc.
Joy Global Underground Mining LLC
Kal Tire
Kelly Panteluk Construction
Kiewit Mining Group Inc.
Kimble Co.
KLS Earthworks & Environmental
KNS Communications Consultants
Komatsu Equipment Co.
Komatsu Financial
Komatsu Financial LP
Komatsu Southwest
KVC Developments Ltd.
L&H Industrial Inc.
Land Services USA Inc.
Lazard Freres & Co. LLC
Liberty Mutual Group
LML Industrial Contractors Ltd.
Lykins Energy Solutions
M&C Transportation LLC
M4 Maroon V LLC
Mancal Coal Inc.

Manulife Financial
Marietta Coal Co.
Matrix Design Group LLC
Matrix Solutions Inc.
McComb Automotive Supply Ltd.
McCoy Equipment Co. Inc.
Mercury Plastics of Canada Inc.
MetaSource LLC
Michelin North America Inc.
Microsoft Corp.
Millennium EMS Solutions Ltd.
Mineral Trucking Inc.
Mining & Reclamation Inc.
Minova USA Inc.
Modern Machine Works Inc.
Modern Machinery Co. Inc.
Montana OECI Trust Fund
Montana Operating Engineers
Montana, State of, Treasurer
Montana-Dakota Utilities Co.
Morgan Advanced Materials
Morgantown Machine
Mo-Te Drilling Co. Inc.
Motion Industries Canada Inc.
Motion Industries Inc.
Nalco Co.
Natural Resource Management Solutions
Natural Resource Partners LP
Navakai Inc.
Navasota Valley Electric Cooperative Inc.
Navigant
Nelson Brothers Mining Services LLC
Norit EAPA Holding BV
North American Energy
Nu-Northern Tractor Rentals
Odyssey Relocation Management
Ohio Cat
Ohio Central Railroad Inc.
Optiv Security Inc.
OptumHealth
Oracle Corp. Canada Inc.
Orica Canada Inc.
P&H Minepro
Paul's Hauling Ltd.
Pleasant Valley Trucking Inc.
PNC Bank NA
PNM Resources Inc.
Polar Rubber Products
Prairie Mines & Royalty Ltd.
Prairie Mines & Royalty Ulc
Prairie North Construction Ltd.
Praxair Inc.
PricewaterhouseCoopers
Private Bank
Professional Highwall Mining Services LLC
Prudential Financial
Prudential Retirement
Quadra Chemicals Ltd.
Quality Environmental Services Inc.
Randy V. Moore
Rhino Energy LLC
Ridley Terminals Inc.
Rimpull Corp.
River Trading Co. Ltd.
RJ Wright & Sons Ltd.
RM of Estevan
Rocko's Rentals & Services Ltd.
Rocky Mountain Brake Supply Inc.
Rocky Mountain Coal Mining Institute
Rodey Dickason Sloan Akin & Robb PA
ROMCO Equipment Co. LLC
Rosebud Temp Services LLC
Rova Ventures LLC
RPMGlobal USA Inc.
Rud Oil & Gas Co.
Runge Mining Inc.
Rural Municipality of Coalfields No. 4
Rural Municipality of Hart Butte No. 11
S&S Machine Inc.
San Juan Coal Co.
San Juan County Museum
San Juan, County of (WA), Treasurer
Saskatchewan, Province of (Canada),
Ministry of the Economy
SaskPower
Schulte Roth & Zabel LLP
SGS North America Inc.
Shearman & Sterling LLP
Sherritt International Corp.
Skylift Services Inc.
Smiley Excavating LLC
SMS Equipment Inc.

Stantec Consulting Services Inc.
Steel Works Manufacturing Ltd.
Stein, Jeffrey S.
Summit Machining & Welding Ltd.
Sun Coast Resources Inc.
Sun Life Assurance Co. of Canada
Superior Industrial Solutions
Talmar LLC
Taylor Brothers Welding Service Inc.
Texas Capital Bank NA
Texcan
Tiger Valuation Services LLC
Town & Country Supply Association
Tractor & Equipment Co.
Trafigura Pte. Ltd.
Transwest Mining Systems
Trent's Tire
Tribbie Plummer Church & Laplante LLC
Tunnel Ridge LLC
UGM Addcar Systems LLC
UMWA Combined Benefit Fund
United Central
United Central Industrial Supply Co.
United Mine Workers of America
United States, Government of the, Bureau of
 Indian Affairs
United States, Government of the,
 Department of the Interior, Bureau of
 Indian Affairs, Ute Mountain Ute
 Agency
United States, Government of the,
 Department of the Interior, Minerals
 Management Service
United States, Government of the,
 Department of the Treasury, Internal
 Revenue Service, Black Lung Excise
 Tax
United States, Government of the, Office of
 Natural Resources Revenue
Universal Protection Service
University of Denver Bursar's Office
US Bank
USC Consulting Group LLC
Valor LLC
Vandeburg Excavation Inc.
Velocity Technology Solutions Inc.
Venture Technologies Inc.
Vision Service Plan Inc.
Wagner Equipment Co.
Wajax Equipment
Wampum Hardware Co.
Warren Fabricating Corp.
Waukesha-Pearce Industries Inc.
WBM Technologies Inc.
Wells, Todd
Westate Machinery Co.
Westcan Bulk Transport
Western Energy Co.
Westmoreland Canada Holdings Inc.
Westmoreland Coal Co.
Westmoreland Kemmerer LLC
Westmoreland Resource Partners LP
Westmoreland Risk Management
Westquip Diesel Sales Ltd.
Wheeler Machinery Co.
William Albert Inc.
Willis Ltd.
Willis of Tennessee Inc.
Wilmington Savings Fund Society FSB
Wire Rope Industries Ltd.
Wirerope Works Inc.
Worker's Compensation Board - Alberta
Wyoming, State of, Department of Revenue
Xenmax
Xenmax Commercial Energy Marketing Inc.
Xhill Crest Inc.
Xylem Dewatering Solutions Inc.
Yellowhead, County of (Alberta)

SCHEDULE 2

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Acadian Asset Management LLC	Campbell Global, LLC	Current
Acklands-Grainger Inc. Grainger Inc. Grainger Industrial Supply Grainger Industrial Supply India Ltd. WW Grainger Inc.	W.W. Grainger, Inc.	Current
AGF Investments Inc. AGF Management Ltd.	InstarAGF Asset Management Inc	Current
AIG Insurance Co. of Canada American International Group American International Group Inc. National Union Fire Insurance Co. of Pittsburgh SunAmerica Asset Management LLC VALIC Co. I	Varagon Capital Partners	Current
Alliance Bernstein AllianceBernstein LP	AB Commercial RE Debt Series 1-A, et al.	Current
Allianz Global Investors of America LP Allianz of America Allianz SE Pacific Investment Management Co. Pacific Investment Management Co. LLC Pacific Investment Management Co., Employees' Retire PIMCO PIMCO Bermuda Trust II PIMCO Bermuda Trust II: Pimco Bermuda Income Fund (M) PIMCO Cayman Trust PIMCO Corporate & Income Opportunity PIMCO Corporate & Income Strategy PIMCO Corporate & Income Strategy Fund	Allianz Capital Partners GmbH Allianz Infrastructure Partners GmbH Donald Suskind LVS 1 LLC Pacific Investment Management Company, LLC PIMCO Bravo Fund I, L.P PIMCO Bravo Fund II, L.P. PIMCO Dynamic Income Fund	Closed Closed Closed Current Current Closed Closed Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
PIMCO Dynamic Credit And Mortgage Income Fund		
PIMCO Flexible Credit Income Fund		
PIMCO Funds		
PIMCO Funds Ireland PLC		
PIMCO Funds: Global Investors Series PLC Income Fund		
PIMCO Funds: PIMCO Income Fund		
PIMCO Funds: PIMCO Investment Grade Corporate Bond Fund		
PIMCO Funds: PIMCO Long-Term Credit Fund		
PIMCO Global Credit Opportunities		
PIMCO Global Income Opportunities Fund		
PIMCO Global Stocksplus & Income Fund		
PIMCO High Income Fund		
PIMCO Income Fund		
PIMCO Income Strategy Fund		
PIMCO Income Strategy Fund II		
PIMCO Investment G		
PIMCO Loan Interests & Credit		
PIMCO Monthly Income Fund (Canada)		
PIMCO Senior Floating		
Rogge Global Partners Ltd.		
Rogge Global Partners plc		
Alvarez & Marsal North America LLC	A&M Capital Advisors Europe, LLP A&M Capital Advisors GP, LLC A&M Capital Advisors, LLC A&M Capital Advisors, LP A&M Capital Europe-GP Associates, LP A&M Capital Opportunities-GP Associates, LP A&M Capital Partners, LLC A&M Capital-GP Associates, LP A&M Capital-GP Holdings, LP	Current Current Current Current Current Current Current Current Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Alvarez & Marsal AMCO Partners Fund, LP Alvarez & Marsal Capital LLC Alvarez & Marsal Capital, LP Alvarez & Marsal Healthcare Industry Group, LLC Alvarez & Marsal Inc. Alvarez & Marsal Partners Buyout Fund, LP Alvarez & Marsal Partners Europe Buyout Fund, LP Alvarez & Marsal Partners Europe Fund, LP Alvarez & Marsal Partners Fund, LP Alvarez & Marsal Partners Opportunities Fund, LP Alvarez & Marsal Taxand UK LLP	Current Current Current Closed Current Current Current Current Current Current Current Current
American Century Cos. Inc. American Century Investment Management	Jonathan Thomas	Current
America's Job Exchange Inc. America's Job Exchange LLC Charter Communications Inc. Charter Communications Operating LLC Spectrum Business Time Warner Cable Time Warner Cable Northeast	Bright House Networks, LLC Charter Communications Holdings, LLC Charter Communications Operating, LLC Charter Communications, Inc. Charter Communications, LLC Charter Fiberlink - Missouri, LLC Spectrum Management Holding Company, LLC Time Warner Cable Inc. Time Warner Cable Information Services (Kansas), LLC Time Warner Cable LLC Time Warner Entertainment Company, L.P. Time Warner Entertainment-Advance/Newhouse Partnership	Current Current Current Current Current Current Current Current Current Current Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	TWC Communications, LLC	Current
Anadarko Land Corp. Anadarko Petroleum Corp. Black Butte Coal Co. Union Pacific Land Resources Corp. Western Gas Resources Inc. WGR Asset Holding Co. LLC	Kerr McGee Corporation	Closed
Analytic Investors LLC Marco Technologies LLC Wells Fargo & Co. Wells Fargo Advisors LLC Wells Fargo Bank NA Wells Fargo Equipment Finance Inc. Wells Fargo Insurance Services of West Virginia Inc. Wells Fargo Securities LLC	NEC IX, LLC NEC VIII, LLC Norwest Equity Capital, LLC Norwest Equity Partners VIII, LP Norwest Venture Partners Norwest Venture Partners VI-A, LP Norwest Venture Partners VII-A, LP Norwest Venture Partners VIII, LP Philip Tretiak Wachovia Capital Partners Secondary Fund I, LP Wachovia Holdings Corporation Wachovia Investors, Inc. Wachovia Securities, LLC Wells Fargo & Company Wells Fargo Central Pacific Holdings, Inc. Wells Fargo Securities LLC WFC Holdings Corporation	Closed Closed Closed Closed Closed Closed Closed Closed Former Closed Closed Closed Closed Closed Closed Current Closed
Andrews International Impact Fire Services LLC Magnitude Software	Audax Capital Audax Group Audax Private Equity Fund II, L.P. Audax Private Equity Fund III, L.P. Audax Private Equity Fund IV, L.P. CCS-CHC Holdings, LLC	Current Current Current Current Current Current
Andrews International Universal Protection Service Universal Protection Service LP	Peridot Gem Investment Holdings Limited Warburg Pincus Warburg Pincus Asia LLC Warburg Pincus, LLC	Closed Closed Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Anthem	EasyScripts, LLC	Current
Anthem Blue Cross & Blue Shield	HealthSun Health Plans, Inc.	Current
Rocky Mountain Hospital & Medical Service Inc.	HealthSun Health Plans, LLC	Current
	HealthSun Holdings LLC	Current
	HealthSun Management, LLC	Current
	HealthSun Physicians Network I LLC	Current
	HealthSun Physicians Network LLC	Current
	Healthware Solutions, LLC	Current
	Highland Acquisition Holdings, LLC	Current
	Highland Intermediate Holdings, LLC	Current
	Highland Investor Holdings, LLC	Current
	Human Resource Associates, LLC	Current
	Marketing in Motion Group, LLC	Current
	Medical Mall of Florida, LLC	Current
	Pasteur Medical Bird Road, LLC	Current
	Pasteur Medical Center, Inc.	Current
	Pasteur Medical Cutler Bay, LLC	Current
	Pasteur Medical Group, LLC	Current
	Pasteur Medical Hialeah Gardens, LLC	Current
	Pasteur Medical Holdings 2, LLC	Current
	Pasteur Medical Holdings, LLC	Current
	Pasteur Medical Kendall, LLC	Current
	Pasteur Medical Management, LLC	Current
	Pasteur Medical Miami Gardens, LLC	Current
	Pasteur Medical North Miami Beach, LLC	Current
	Pasteur Medical Partners, LLC	Current
	Pasteur Pharmacy II, LLC	Current
	Pasteur Pharmacy III, LLC	Current
	Pasteur Pharmacy IV, LLC	Current
	Pasteur Pharmacy V, LLC	Current
	Pasteur Pharmacy, LLC	Current
	The Medical City, LLC	Current
	TPX, LLC	Current
	WellMax Health Delivery Network, LLC	Current
	WellMax Health Medical Centers LLC	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	WellMax Health Physicians Network LLC	Current
Aon Consulting Inc. Aon Hewitt Inc. AON plc Aon Reed Stenhouse Aon Reed Stenhouse Inc. Aon Risk Insurance Services West Inc. AON Risk Services Northeast Inc.	Aon Corporation Aon Risk Services Central, Inc. AON Risk Services Northeast, Inc. Aon Trust Company Aon Trust Corporation Limited Keith R. Moore Stroz Friedberg	Current Current Current Current Closed Closed Former Closed
Apache Corp.	Apache Corp.	Closed
Apollo Management Holdings LP Career Builder CareerBuilder Employment Screening LLC CareerBuilder LLC	Apollo Global Management, LLC Apollo Investment Management Apollo Management Apollo Management International LLP MidCap Financial Services, LLC	Current Closed Closed Current Current
AQR Capital Management LLC	AQR Capital Management Group GP LLC AQR Capital Management Group LP AQR Capital Management, LLC	Current Current Current
Argo Group Argo Group International Holding Argonaut Insurance Co. Ariel Re BDA Ltd. Ariel Syndicate 1910	Argo Group International Holdings, Ltd.	Current
Armstrong Energy Inc.	Armstrong Energy, Inc.	Current
AT&T Corp. AT&T Inc. AT&T Long Distance AT&T Mobility LLC DirecTV LLC	AT&T Corp. AT&T Inc. AT&T Intellectual Property II L.P. AT&T Intellectual Property LLC AT&T Services, Inc. DIRECTV Customer Services, Inc. DIRECTV Enterprises, LLC DIRECTV Group Holdings, LLC DIRECTV Holdings LLC DIRECTV Merchandising, Inc. DIRECTV Operations LLC	Current Current Current Current Current Closed Current Current Current Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	DIRECTV Sports Network LLC DIRECTV Sports Networks, LLC DIRECTV, LLC Teleport Communications of America, LLC The DIRECTV Group, Inc.	Current Current Current Current Current
AvePoint Inc.	Bruce R. Evans Charles J. Fitzgerald Christopher Dean Craig D. Frances E. Roe Stamps, IV Greg S. Goldfarb Harrison Miller Jay D. Pauley John R. Carroll Mark A. deLaar Martin Mannion Peter Y. Chung Scott C. Collins Stephen G. Woodsum Summit Partners 360 S.a r.l. Summit Partners Credit Advisors, L.P. Summit Partners Credit Fund Summit Partners LLP Summit Partners, L.P. Thomas S. Roberts	Current Current Closed Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current
AvePoint Inc. Goldman Sachs Group Inc.	Goldman Sachs Goldman Sachs (Asia) LLC Goldman Sachs Asset Management International Goldman Sachs Group, Inc. Goldman Sachs MB Services Limited Goldman Sachs Trust Company of Delaware	Current Current Current Closed Closed Current
Avista Corp.	Avista Corporation	Current
Aviva Group Aviva Investors	Aviva Investors Americas LLC Aviva Investors Global Services Limited	Closed Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Aviva plc	Aviva Investors North America, Inc. Aviva Investors Real Estate Capital Global Co-Investment Fund, L.P. Aviva Investors Real Estate Capital Partners I-A, L.P. Aviva Investors Real Estate Global Co-Investment Fund, LP Aviva Life and Annuity Company Aviva Recap Fund HS Subsidiary Splitter, L.P. Aviva Recap Fund I HS Subsidiary, L.P. Aviva Recap Fund LBG Splitter, L.P. Aviva USA	Current Current Current Current Current Current Current Current Current
B&G Machine Inc. Bradken Canada Manufactured Products Bradken Inc. H-E Parts International LLC	GE-Hitachi Nuclear Energy, Inc. H-E Parts International LLC Hitachi America Ltd. Hitachi Asia Ltd. Hitachi Data Systems Corporation Hitachi Displays Ltd. Hitachi Electronic Devices USA Inc. Hitachi, Ltd. Japan Display, Inc. Mechanical Dynamics & Analysis, Ltd. Shenzhen SEG Hitachi Color Display Devices Ltd.	Closed Current Current Current Current Current Current Current Current Closed Current
Baldor Electric Co.	ABB AG ABB Automation ABB Elektrik Sanayi A.S. ABB Industrie AC Machines ABB Industrie Champagne ABB Ltd. ABB Near East Trading Ltd.	Closed Closed Closed Closed Closed Closed Closed
Bank of America Corp. Bank of America National Trust & Savings Association	BA Capital Company, L.P. Banc of America Capital Investors SBIC, L.P. BancAmerica Capital Investors SBIC II, L.P.	Former Former Former

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	BancBoston Ventures, Inc. Bank of America Capital Investors Bank of America Corporation Bank of America Merrill Lynch Bank of America Ventures Bank of America, N.A. Bank of America, N.A., Beijing Branch Benjamin Klein Continental Illinois Venture Corporation Debby Presser Heng Qu Merrill Lynch (Asia Pacific) Limited Merrill Lynch Capital Services, Inc. Merrill Lynch Credit Products, LLC Merrill Lynch Far East Limited Merrill Lynch, Pierce, Fenner & Smith, Inc.	Former Former Former Current Former Current Closed Current Former Closed Former Former Former Closed Closed Closed Current
Bank of Montreal Bank of Montreal, The BMO Capital Markets BMO Capital Markets Corp. BMO Capital Markets Investment & Corp. Banking BMO Nesbitt Burns Inc.	BMO Capital Markets	Closed
Bank of New York Mellon Corp. BNY Trust Co. of Canada Mellon Bank NA	Alcentra Limited BNY Mellon Capital Markets, LLC	Current Closed
Bank of Tokyo-Mitsubishi UFJ Ltd. MUFG Union Bank NA	JSA International Holdings, L.P. Mitsubishi UFJ Financial Group, Inc. MUFG Union Bank, N.A.	Closed Current Current
Barclays Bank PLC Barclays PLC	Barclays Barclays Bank plc Barclays Capital Barclays Capital Inc.	Current Closed Closed Current
Barings LLC Massachusetts Mutual Life Insurance	Barings Global Advisers Limited Massachusetts Mutual Life Insurance Company	Current Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Massachusetts Mutual Life Insurance Co. Oppenheimer Funds Inc.		
BHP Billiton BHP Billiton Ltd. BHP Billiton New Mexico Coal Co. BHP Billiton New Mexico Coal Inc. BHP Mine Management Co. BHP Minerals International Inc. BHP Navajo Coal Co. Broken Hill Proprietary (USA) Inc.	BHP Billiton Limited BHP Billiton Petroleum (KCS Resources), LLC BHP Billiton Petroleum (TXLA Operating) Company BHP Billiton Petroleum Properties (N.A.), L.P. KCS Resources LLC Petrohawk Operating Company Petrohawk Properties L.P.	Current Closed Closed Closed Closed Closed Closed
Blackrock Advisors LLC Blackrock Capital Investment Corp. Blackrock Fund Advisors BlackRock Inc. Blackrock Institutional Trust Blackrock Investment Management LLC Blackrock Kelso Capital Corp. Tennenbaum Capital Partners LLC Tennenbaum Opportunities Fund VI LLC Tennenbaum Opportunities Partners Tennenbaum Opportunities Partners V LP	BlackRock Kelso Capital Mark B. Florian Patrick C. Eilers	Closed Current Current
BlueMountain CLO 2012-2 Ltd. BlueMountain CLO 2013-1 Ltd. BlueMountain CLO 2013-4 BlueMountain CLO 2014-1 Ltd. BlueMountain CLO 2014-3 Ltd. BlueMountain CLO 2014-4, Ltd. BlueMountain CLO 2015-1 BlueMountain CLO 2015-2 Ltd. BlueMountain CLO 2015-4 Ltd.	BlueMountain Capital Management L.P.	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
BlueMountain CLO 2016-1 Ltd. BlueMountain CLO 2016-2 Ltd. BlueMountain CLO 2016-3 Ltd. BlueMountain CLO Ltd.		
BNP Paribas BNP Paribas Arbitrage SA	Bank of the West BNP Paribas BNP Paribas FS, LLC BNP Paribas S.A. BNP Paribas Securities (Asia) Limited	Current Closed Closed Closed Current
BNSF Railway Co. Burlington Northern Inc. Burlington Northern Railroad Co. Pacific Power & Light Co. PacifiCorp PacifiCorp Energy PacifiCorp Legal Rocky Mountain Power Rocky Mountain Power LLC	Berkshire Hathaway Energy Co. BNSF Railway Charter Brokerage Holdings Corp. McLane Company, Inc.	Closed Current Closed Closed
Bowie Resource Partners LLC	Bowie Resource Partners, LLC	Current
BP Canada Energy Group BP Energy Co.	Amoco Corporation Amoco Oil Company Atlantic LNG 2/3 Company of Trinidad & Tobago Atlantic Richfield Company Boron Oil Company BP America - Deepwater BP America - Tank Fund BP America Inc. BP America Production Company BP American Production Company BP Amoco plc BP Company North America Inc. BP Corporation North America Inc. BP Exploration & Production Inc. BP Exploration and Production Company BP Exploration Mexico Limited, S.A. de C.V. BP Holdings North America Limited	Current Current Closed Current Current Current Current Current Current Former Current Current Current Current Current Current Current Current Current Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	BP Holdings North America Ltd. BP Marine Ltd. BP Mexico Holding Company, S.A. de C.V. BP North America Inc. BP plc BP Production Company BP Products North America Inc. BP Trinidad and Tobago LLC BP West Coast Products BP West Coast Products LLC British Petroleum Exploration Mexico Limited, S.A. de C.V. British Petroleum Mexico Holding Company, S.A. de C.V. Butamax Advanced Biofuels LLC Standard Oil (Indiana) Standard Oil Company Standard Oil of Ohio	Current Former Current Former Current Closed Current Current Current Current Former Former Closed Current Current Current
Optiv Security Inc.	KFN NR Mineral Holdings L.P., et al. KKR Asia Limited KKR Credit Advisors (Ireland) KKR Credit Advisors (US) LLC KKR REPA AIV-2, L.P. Kohlberg Kravis Roberts & Co. L.P. Optiv Security Inc. Pillarstone Europe LLP	Closed Current Former Current Current Current Current Current
Brinker Capital Inc.	Brinker Capital Inc.	Current
Burlington Resources Burlington Resources Oil & Gas Co. LP Conoco Phillips Canada Resources Corp. Glacier Park Co.	ConocoPhillips Company	Former
Calumet Specialty Product Partners LP	Calumet Specialty Products Partners, L.P.	Current
Canada, Government of, Receiver General Canada, Government of, Revenue Agency	CPP Investment Board CPPIB Asia Inc.	Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	CPPIB Canada Inc. Galvaude Private Investments Inc. Ivory Private Investments Inc. MPH Pacific Corp. PSP Investments Canada Inc. PSP Investments Credit USA LLC PSP Investments Holding USA LLC PSP Investments USA LLC Public Sector Pension Investment Board	Current Former Former Closed Former Former Former Former Current
Canyon Capital CLO Ltd. Canyon Partners LLC Canyon Value Realization, The	AECOM-Canyon Real Estate Fund Advisors LLC ICE Canyon LLC	Current Current
CareerBuilder Employment Screening LLC	Ontario Teachers Pension Plan (Asia) Limited Ontario Teachers' Pension Plan Board	Current Current
Cat Financial Services Corp. Cat Rental Store, The Caterpillar Caterpillar Finance Services Caterpillar Financial Caterpillar Financial Service Ltd. Caterpillar Financial Services Caterpillar Financial Services Corp. Caterpillar Financial Services Leasing ULC Caterpillar Financial Services Ltd. Caterpillar Inc., Mining Financial Services	Caterpillar, Inc.	Current
Cellco Partnership Inc. MCI Communications Corp.	GTE Wireless MCI Communications Services, Inc. Verizon Business Global LLC Verizon Communications Inc. Verizon Enterprise Solutions, LLC Verizon New England, Inc. Verizon New York, Inc. Verizon North Inc.	Closed Closed Closed Current Closed Closed Current Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Verizon North Inc. - PA Verizon Pennsylvania Inc. Verizon Washington, D.C., Inc.	Closed Closed Closed
Centerview Partners LLC	Centerview Partners Kenneth Berliner	Current Closed
Central States Coal Reserves of Kentucky LLC HCR Holding LLC HCR Holdings LLC Heritage Coal Co. LLC Patriot Reserve Holdings LLC	Patriot Coal Corporation PCC Liquidating Trust	Current Former
CenturyLink CenturyLink Business Services CenturyLink Inc. CTL Hosting Customers Level 3 Communications Inc. Mountain States Telephone & Telegraph Co., The Qwest Corp. TW Telecom Inc.	CenturyLink, Inc.	Closed
Cerberus Business Finance LLC	Cerberus Capital Management, L.P. Steven Mayer	Current Closed
Chambers Development of Ohio Inc. Waste Management of Ohio Inc.	USA Waste of California, Inc.	Closed
Chase Manhattan Bank NA, The JP Morgan Asset Management Japan JPMorgan Chase & Co.	Banc One Capital Markets, Inc. Beth Cottrell Chase Bank USA Chase Bank USA, NA Chase Paymentech Solutions, LLC Christina Trowbridge Highbridge Capital Management, LLC J.P. Morgan Securities (Far East) Limited J.P. Morgan Securities Asia Pacific Limited J.P. Morgan Securities LLC JP Morgan Chase & Co. JP Morgan Limited	Closed Closed Closed Current Current Closed Current Current Current Current Current Current Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	JP Morgan Securities plc JPMorgan Asset Management - Global Real Assets JPMorgan Chase & Co. JPMorgan Chase Bank, N.A. JPMorgan Funds Limited JPMorgan Investment Management Inc. - Global Special Situations JPMorgan Investment Management Inc. - Infrastructure Investment Group Mary Cook Paymentech, LLC Whitney Cook	Closed Current Current Current Current Current Current Current Closed Current Closed
Chesapeake Exploration LLC	Chesapeake Appalachia, LLC Chesapeake Energy Corporation Chesapeake Energy Marketing, Inc. Chesapeake Energy Marketing, LLC Chesapeake Energy Midstream Partners, L.P. Chesapeake Exploration, LLC Chesapeake Operating, Inc. Chesapeake Operating, LLC CHK Utica, LLC Domenic J. Dell'Osso, Jr.	Current Current Current Current Current Current Current Current Current Current Current
CIFC Asset Management LLC CIFC Funding 2012-I Ltd. CIFC Funding Ltd.	CIFC Asset Management Europe Limited CIFC Asset Management LLC	Current Current
Cigna Corp. Connecticut General Life Insurance Co.	Cigna Behavioral Health Inc. Cigna Corporation Cigna Health and Life Insurance Company Cigna Health Corporation Cigna Healthcare - Mid-Atlantic, Inc. CIGNA HealthCare of California, Inc. Cigna Healthcare of Colorado, Inc. CIGNA HealthCare of Florida, Inc. CIGNA Healthcare of Georgia, Inc.	Closed Current Current Current Current Current Current Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	CIGNA Healthcare of New York, Inc. CIGNA HealthCare of North Carolina, Inc. CIGNA HealthCare of Pennsylvania, Inc. CIGNA HealthCare of South Carolina, Inc. CIGNA HealthCare of St. Louis, Inc. CIGNA HealthCare of Tennessee, Inc. CIGNA HealthCare of Texas, Inc. Cigna Healthcare, Inc. Connecticut General Life Insurance Co., Inc. Connecticut General Life Insurance Company	Closed Current Current Current Current Current Current Current Current Current
Citadel Advisors LLC	Citadel LLC Citadel Securities, LLC	Current Current
Citicorp USA Inc. Citigroup Inc.	Citibank Citicorp Citicorp Mezzanine III, L.P. Citigroup Global Markets Asia Limited Citigroup Global Markets Inc. Citigroup Global Markets Ltd. Citigroup Inc.	Current Current Current Current Current Closed Current
Colorado, State of	State of Colorado	Closed
Comcast Business Communications LLC Comcast Cable Communications LLC Comcast Cable Communications Management LLC	DreamWorks Animation SKG, Inc.	Closed
Consolidation Coal Co. Consolidation Coal Co., The Foresight Energy LP Murray Energy Corp.	Murray Energy Corporation	Current
Consulting Group Advisory Services Morgan Stanley Morgan Stanley & Co. LLC Morgan Stanley Smith Barney LLC	Morgan Stanley Morgan Stanley AIP GP L.P. Morgan Stanley Asia Limited Morgan Stanley Infrastructure Inc.	Current Closed Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Morgan Stanley Investment Management Limited Morgan Stanley Mezzanine Partners Morgan Stanley Real Estate Investing Morgan, Stanley & Co. MS MCC Highland LLC Prime Property Fund	Current Current Current Current Current Current
Continental Heritage Insurance Co. Evergreen National Indemnity Co. Republic Services Republic Services Inc.	Consolidated Disposal Service, LLC	Current
Credit Suisse AG Credit Suisse Group AG	Credit Suisse Credit Suisse (Hong Kong) Limited Credit Suisse AG Credit Suisse AG, Executive Board Credit Suisse Group AG Credit Suisse Group AG, Executive Board Credit Suisse International Credit Suisse Securities (Europe) Limited Credit Suisse Securities (USA) LLC Credit Suisse Securities Europe Ltd.	Closed Current Current Current Current Current Current Current Closed Current Current
CXtec Inc.	Bayside Capital H.I.G Luxembourg Holdings Twenty Two S.a.r.l. H.I.G. Bayside Loan Opportunity (Cayman) Fund II, L.P. H.I.G. Bayside Loan Opportunity Fund II, L.P. H.I.G. Capital LLC H.I.G. Capital Management, Inc. H.I.G. Capital Partners II, L.P. H.I.G. Capital Partners III, L.P. H.I.G. Europe Capital Partners, L.P. H.I.G. European Capital Partners LLP H.I.G. Realty Partners H.I.G. Venture Investments, L.P. H.I.G. Venture Partners, L.P.	Current Closed Current Current Current Current Current Current Current Current Current Current Current Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Rob Wolfson	Closed
Cyxtera Communications LLC GFL Environmental Corp. GFL Environmental Inc.	Alex Ismail BC Partners	Current Current
D. E. Shaw & Co. LP	D.E. Shaw & Co. (Asia Pacific) Limited D.E. Shaw Galvanic International Inc.	Closed Closed
Danske Bank A/S	Danske Private Equity A/S	Closed
Deloitte & Touche LLP	Deloitte Consulting LLP Deloitte LLP Deloitte Tax LLP	Current Current Current
Dentons Canada LLP	Dentons US LLP	Current
Deutsche Asset Management Deutsche Bank Deutsche Bank AG Deutsche Bank Securities Inc. Deutsche Bank Securities USA LLC	DB U.S. Financial Markets Deutsche Alternative Asset Management Global Limited Deutsche Bank Deutsche Bank AG Deutsche Bank AG, London Branch Deutsche Bank AG, New York Branch Deutsche Bank Americas Holding Corporation Deutsche Bank Securities Inc. Deutsche Bank Trust Company Americas Deutsche Bank Trust Corporation RREEF Management Company	Current Closed Current Current Closed Current Current Current Current Current Former
Dominion East of Ohio Dominion Energy Inc. Dominion North Carolina	Questar Corporation	Current
Duff & Phelps LLC	Brian Ruder Duff & Phelps Corp. Noah Gottdiener Permira Credit Solutions III G.P. Limited	Current Current Current Current
Duke Energy Kentucky Inc.	Piedmont Natural Gas	Current
El Paso Natural Gas Co. LLC Kinder Morgan	Kinder Morgan Energy Partners, L.P. Kinder Morgan, Inc.	Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Kinder Morgan Utopia LLC	NGPL HoldCo LLC	Closed
Enerwise Global Technologies Inc.	Enerwise Global Technologies, Inc.	Current
Ernst & Young	Ernst & Young LLP	Current
Ernst & Young LLP	Ernst & Young U.S. LLP	Current
Experis US Inc.	Manpower, Inc.	Current
Fairmont Supply Co.	Tenex Capital Management	Current
First Bank NA	U.S. Bancorp	Current
US Bank	U.S. Bank	Current
US Bank NA	U.S. Bank National Association	Current
FMC Corp.	FMC Corporation	Current
Franklin Advisers Inc.	Franklin Templeton Investments Corp.	Current
Franklin Resources		
Franklin Resources Inc.		
Franklin Templeton Investments		
Franklin Templeton Investments Corp.		
Frontier Communications Corp.	Frontier Communications Corporation	Current
FTI Consulting Inc.	FTI Consulting, Inc.	Current
	John Howard Batchelor	Current
	Kenneth Fung	Current
	Roderick John Sutton	Closed
General Electric Canada	GE Energy Financial Services	Current
General Electric Capital Corp.	GE-Hitachi Nuclear Energy, Inc.	Closed
	General Electric Company	Current
	Lightfoot Capital Partners	Former
Great West Capital Management LLC	Sagard Capital Partners, L.P.	Current
Great West Life Assurance Co.		
PanAgora Asset Management Inc.		
Power Corp. of Canada		
Greenwich Insurance Co.	AXA REIM SGP	Current
XL Europe Ltd.	CRE Loans 2 General Partners SARL	Current
XL Specialty Insurance Co.		
Guggenheim	Guggenheim Corporate Funding LLC	Closed
Rydex Investments	Guggenheim Partners Investment Management, LLC	Current
Security Investors LLC		
Gulfport Energy Corp.	Gulfport Energy Corporation	Current
Hess Corp.	Hess Corporation	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Hess Ohio Developments LLC Marquette Exploration LLC	Hess Oil Virgin Islands Corp.	Current
Hexagon Mining Inc.	Ola Rollén	Current
HighTower Advisors LLC	THL/Compliance Committee of PPT UPH LLC	Current
	Thomas H. Lee Partners	Current
Honeywell Building Solutions Inc.	Honeywell Advanced Composites Inc. Honeywell International Inc. Honeywell Specialty Materials, LLC	Current Current Current
Houlihan Lokey Capital Inc. Houlihan Lokey Inc.	Bridge Strategy Group LLC	Closed
Huntington National Bank Huntington National Bank, Trust Department	Huntington Bancshares Incorporated	Current
IBM Canada Ltd.	IBM Canada Ltd. IBM Corporation	Current Current
ICL-IP America	Auxquimia S.A.U. ICL France, S.A.S. ICL North America Inc. ICL Performance Products Canada Ltd. ICL Performance Products Inc. ICL Performance Products LLC ICL Performance Products LP Invictus France, SAS Invictus U.S. Holdings, LLC Invictus U.S., LLC Phosphorus Derivatives Inc. SK Inv Spain Sociedad Limitada SK Invictus DE GmbH SK Invictus Group SARL SK Invictus Holdings SARL SK Invictus Holdings, L.P. SK Invictus Intermediate II SARL SK Invictus Intermediate SARL	Current Current
Imperial Oil Mobil Oil Co. Trend Gathering & Treating LP	Exxon Mobil Corporation	Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
XTO Energy Inc.		
Industrial Scientific Corp.	Fortive Corporation	Current
Invesco Ltd. Invesco Powershares Capital Management LLC	Invesco Private Capital, Inc. Invesco Senior Secured Management, Inc. WL Ross & Co. LLC	Current Current Current
Ivy Apollo Multi Asset Income Ivy Apollo Strategic Income Fund Ivy High Income Fund Ivy High Income Opportunities Ivy Investment Management Ivy Investment Management Co. Ivy VIP High Income Waddell & Reed Financial Inc. Waddell & Reed Investment Management Waddell & Reed Investment Management Co.	Ivy Investment Management Company Waddell & Reed Investment Management Company	Closed Closed
JD Edwards Canada Ltd. Oracle Corp. Canada Inc. PeopleSoft USA Inc.	Oracle America Inc. Oracle Corporation Oracle International Corporation Oracle USA, Inc.	Current Current Current Current
John Deere Financial Inc.	Deere & Company Deere Receivables LLC John Deere Bank S.A. John Deere Canada Funding Inc. John Deere Canada ULC John Deere Capital Corporation John Deere Cash Management S.A. John Deere Financial Inc. John Deere Financial Limited John Deere Owner Trust John Deere Receivables, Inc. Nortrax, Inc. Wirtgen GmbH	Current Current Current Current Current Current Current Current Current Current Current Current Closed
John Hancock Funds II Floating Rate	John Hancock Life Insurance Company	Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
John Hancock Investment Management Services Manufacturers Life Insurance Co., The Manulife Asset Management US LLC Manulife Financial Manulife Financial Corp. NAL Resources Ltd.		
Kentucky Utilities Co. Tyrone Synfuels LP	Kentucky Utilities Co. LG&E and KU Energy LLC	Current Current
K-Mart Corp.	Sears Holding Corporation Sears Holdings Management Corporation Sears Roebuck & Company	Current Current Closed
Kurtzman Carson Consultants LLC	Computershare Holdings Inc. Computershare Inc. Computershare Limited Specialized Loan Servicing Holdings LLC Specialized Loan Servicing LLC	Closed Closed Closed Closed Closed
Lazard Lazard Freres & Co. LLC	Corporate Partners II Limited Lazard Group LLC Lazard Ltd. Lazard, Freres & Co. The Edgewater Funds	Current Current Current Current Current
Liberty Life Assurance Co. of Boston	Lincoln National Life Insurance Company	Closed
Lloyd's Lloyd's of London	Those Certain Underwriters at Lloyd's, London, subscribing to general liability certificate 16-SZ-0001	Current
Lyxor Lyxor Asset Management SA Lyxor International Asset Management Lyxor International Asset Management SA SG Americas Securities LLC	SG Americas Securities, LLC	Closed
Macquarie Group Macquarie Group Ltd.	Green Bermuda Holdings Ltd. Greystar Asia-Pac Management JV	Current Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Macquarie Agricultural Funds Management Limited	Current
	Macquarie Atlas Roads International Limited	Current
	Macquarie Atlas Roads Limited	Current
	Macquarie CAF LLC	Current
	Macquarie Capital Group Limited (U.K. Branch)	Current
	Macquarie Capital Hong Kong Limited	Closed
	Macquarie Capital USA Inc.	Current
	Macquarie Crop Partners Feeder, L.P.	Current
	Macquarie Crop Partners, L.P.	Current
	Macquarie Group Investments (UK) No. 2 Limited	Current
	Macquarie Holdings (U.S.A.) Inc.	Current
	Macquarie Infrastructure & Real Assets (Europe) Limited	Current
	Macquarie Infrastructure and Real Assets Inc.	Current
	Macquarie Infrastructure and Real Assets Mexico, SA de CV	Current
	Macquarie Infrastructure and Real Assets, Inc.	Current
	Macquarie Infrastructure Management (Asia) Pty Limited, Singapore Branch	Current
	Macquarie Infrastructure Partners II GP, LLC	Closed
	Macquarie Infrastructure Partners III, L.P.	Current
	Macquarie Infrastructure Partners Inc.	Current
	Macquarie New York Parking 2, LLC	Closed
	MIRA Americas Inc.	Current
	MQA 125 Holdings, Inc.	Closed
	MQA Holdings (US) LLC	Current
	MQA Indiana Holdings LLC	Current
Marathon CLO Ltd.	Marathon Asset Management, LP	Current
Marathon CLO V Ltd.		
Marathon CLO VI Ltd.		

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Marathon CLO VII Ltd.		
Marathon CLO VIII Ltd.		
Marubeni Corp.	Creekstone Farms Premium Beef LLC	Closed
Mason Dixon Energy LLC	Percheron Holdings LLC	Closed
McKinsey Recovery & Transformation Service US LLC	McKinsey & Company McKinsey & Company, Inc. McKinsey & Company, Inc. United States McKinsey GmbH & Co. KG McKinsey Recovery & Transformation Services Australia Co. McKinsey Recovery & Transformation Services Canada Co. McKinsey Recovery & Transformation Services France Co. McKinsey Recovery & Transformation Services U.S., LLC McKinsey Recovery & Transformation Services UK Limited Somesh Khanna Sunil Sanghvi	Closed Current Current Current Current Current Current Current Current Current Current Current Current
Millennium Management LLC	Millennium Management LLC	Closed
Monsanto Co.	Bayer Pharma AG	Closed
MSD Credit Opportunity Master Fund LP MSD Partners LP	MSD Partners, L.P.	Current
Nationwide Financial Services Inc. Nationwide Fund Advisors	Nationwide Life Insurance Nationwide Mutual Insurance Company Veterinary Pet Insurance Company	Former Current Current
Navajo Nation, The	Navajo Nation	Current
New York, State of	New York State Courts Access to Justice Program	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
New York, State of, Common Retirement Fund		
North Carolina, State of, Department of Environmental Quality	Philip E. Berger, as a member of the North Carolina State Board of Elections	Current
North Carolina, State of, Department of Environmental Quality, Water Resources	State of North Carolina	Current
North Carolina, State of, Department of Revenue	Timothy K. Moore, as a member of the North Carolina State Board of Elections	Current
North Carolina, State of, Division of Water Resources		
Northern Trust Co.	50 South Capital Advisors, LLC	Current
Northern Trust Corp.	Northern Trust Fiduciary Services (Guernsey) Limited	Current
NRG Energy Inc.	GenOn Americas Generation, LLC	Current
NRG Texas Power LLC	GenOn Americas Procurement, Inc.	Current
	GenOn Asset Management, LLC	Current
	GenOn Capital Inc.	Current
	GenOn Energy Holdings, Inc.	Current
	GenOn Energy Management, LLC	Current
	GenOn Energy Services, LLC	Current
	GenOn Energy, Inc.	Current
	GenOn Fund 2001 LLC	Current
	GenOn Key/Con Fuels, LLC	Current
	GenOn Mid-Atlantic Development, LLC	Current
	GenOn Mid-Atlantic, LLC	Current
	GenOn Northeast Management Company	Current
	GenOn Power Operating Services Midwest, Inc.	Current
	GenOn REMA Services, Inc.	Current
	GenOn Special Procurement, Inc.	Current
	Hudson Valley Gas Corporation	Current
	MC Asset Recovery, LLC	Current
	Mirant (Bermuda) Ltd.	Current
	Mirant (Navotas II) Corporation	Current
	Mirant AP Investments Limited	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Mirant Asia Pacific Construction Limited	Current
	Mirant Asia Pacific Construction Limited (Hong Kong)	Closed
	Mirant Asia-Pacific Ventures, LLC	Current
	Mirant Intellectual Asset Management and Marketing, LLC	Current
	Mirant International Investments, Inc.	Current
	Mirant Navotas Corporation	Current
	Mirant New York Services, LLC	Current
	Mirant Power Purchase, LLC	Current
	Mirant Trust I	Current
	Mirant Wrightsville Investments, Inc.	Current
	Mirant Wrightsville Management, Inc.	Current
	MNA Finance Corp.	Current
	NRG Americas, Inc.	Current
	NRG Bowline LLC	Current
	NRG California North LLC	Current
	NRG California South GP LLC	Current
	NRG California South LP	Current
	NRG Canal LLC	Current
	NRG Chalk Point LLC	Current
	NRG Clearfield Pipeline Company LLC	Current
	NRG Delta LLC	Current
	NRG ECA Pipeline LLC	Current
	NRG Energy, Inc.	Current
	NRG Florida GP, LLC	Current
	NRG Florida LP	Current
	NRG Gibbons Road LLC	Current
	NRG Lovett Development I LLC	Current
	NRG Lovett LLC	Current
	NRG MD Ash Management LLC	Current
	NRG New York LLC	Current
	NRG North America LLC	Current
	NRG Northeast Generation, Inc.	Current
	NRG Northeast Holdings, Inc.	Current
	NRG Piney Point LLC	Current
	NRG Potomac River LLC	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Teachers Insurance & Annuity Association-College Retirement Equities Fund		
TIAA-CREF Investment Management		
Oaktree Capital Management Inc.	Jordon Kruse	Current
Oaktree Opportunities Fund X Holding	Matthew Wilson	Current
Oaktree Value Opportunities Fund	Oaktree Capital Management, L.P.	Current
Oaktree Value Opportunities Fund Holdings LP	Oaktree Special Situations Group	Current
	Oaktree Strategic Credit	Current
	Ronald N. Beck	Current
OCP CLO 2012-2 Ltd.	ONCAP Management	Current
OCP CLO 2013-4 Ltd.	Onex Corporation	Current
OCP CLO 2014-5 Ltd.	Onex Partners Manager, L.P.	Closed
OCP CLO 2014-6 Ltd.		
OCP CLO 2014-7 Ltd.		
OCP CLO 2015-10 Ltd.		
OCP CLO 2015-8 Ltd.		
OCP CLO 2015-9 Ltd.		
OCP CLO 2016-11 Ltd.		
OCP CLO Ltd.		
OCP Senior Credit Fund		
Onex Credit Partners LLC		
Onex Debt Opportunity Fund Ltd.		
Onex Senior Credit Fund LP		
Onex Senior Credit II LP		
Optum Inc.	Rally Health, Inc.	Current
OptumHealth		
PACCAR Financial Corp.	PACCAR Financial Corp.	Closed
	PACCAR Inc.	Closed
PNC Bank NA	PNC Bank NA	Current
	PNC Financial Services Group, Inc.	Current
	PNC Merchant Services Company, L.P.	Current
PPL EnergyPlus LLC	Cascade Production LLC	Closed
PPL Generation LLC	Talen Energy Corporation	Current
PPL Montana LLC	Talen Energy Marketing	Closed
Talen Montana LLC	Talen Montana, LLC	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
PricewaterhouseCoopers PricewaterhouseCoopers LLP	Price Waterhouse & Co. S.R.L. PricewaterhouseCoopers PricewaterhouseCoopers Business Consulting (Shanghai) Co. Ltd. PricewaterhouseCoopers Consultores, Auditores y Compania Limitada PricewaterhouseCoopers Hong Kong Limited PricewaterhouseCoopers International Limited PricewaterhouseCoopers Limited PricewaterhouseCoopers LLP PricewaterhouseCoopers LLP Ontario PricewaterhouseCoopers Zhong Tian LLP	Current Closed Closed Current Current Closed Current Current Current Current
Principal Financial Group Inc. Principal Management Corp.	Principal Real Estate Investors LLC	Current
Private Bank Privatebank & Trust Co. Privatebank & Trust Co., The, Asset Management Arm	CIBC Capital Markets CIBC World Markets Corp. CIBC World Markets, Inc.	Closed Closed Closed
Prudential Financial Prudential Financial Inc. Prudential Insurance Co. of America Prudential Retirement Prudential Retirement Insurance & Annuity Prudential Retirement Insurance & Annuity Co.	Prudential Insurance Company of America	Current
RBC Capital Markets Arbitrage RBC Trust Co. Delaware Ltd. Royal Bank of Canada	BlueBay Asset Management Services Ltd. RBC Capital Markets RBC Capital Markets Corporation RBC Select Hedge Fund Portfolio Ltd. RBC Wealth Management Royal Bank of Canada	Current Closed Closed Former Current Closed
Russell Investment Management Russell Investments Canada Ltd.	TA Associates Management, L.P.	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Russell Investments Group Ltd. Russell Investments Ireland Ltd.		
Secure-24 Inc.	NTT America, Inc. NTT Data, Inc.	Current Closed
Secure-24 Inc.	HarbourVest Partners L.P.	Current
Shell Mining Co.	East Resources, Inc.	Closed
Sinopec Canada Energy Ltd.	SINOPEC Engineering Group Co., Ltd.	Current
St. Paul Fire & Marine Insurance Co. Travelers Bond & Special Insurance Travelers Casualty & Surety Co. of America Travelers Property Casualty Co. of America Travelers Property Casualty Group	The Travelers Companies, Inc. Travelers Management Corporation	Current Current
Stantec Consulting Services Inc.	Stantec Consulting Services Inc.	Closed
Starwood Land Co. LLC	Co-SEIF Canada Investors II, L.P. Co-SEIF Canada Investors, L.P. SCG Global Holdings, LLC SCG Hotel DLP, L.P. SCG K Fund A, SCSp SH Group Global IP Holdings, LLC SOF-IX Fund Starman Hotel Holdings LLC Starwood Capital Group Global I LLC Starwood Capital Group Global II, L.P. Starwood Capital Group Global, L.P. Starwood Capital Group, LLC Starwood Capital Operations LLC Starwood Distressed Opportunity Fund IX Global, L.P. Starwood Distressed Opportunity Fund IX-1 International, L.P Starwood Distressed Opportunity Fund IX-1 U.S., L.P. Starwood Energy Group Global Starwood Energy Infrastructure Co-Invest Fund, L.P.	Current Current Current Closed Current Closed Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Starwood Energy Infrastructure Fund, L.P. Starwood International Opportunity Fund IX Investor L.P. Starwood Oil and Gas Group Global, L.P. Starwood Property Trust Starwood Retail Starwood Retail Partners, LLC Starwood U.S. Opportunity Fund IX Investor L.P. Starwood UK Co-Invest, L.P.	Current Current Closed Current Closed Current Current Current
State Farm Investment Management Corp. State Farm Mutual Auto Insurance	State Farm Mutual Automobile Insurance Company	Current
Stikeman Elliott LLP	Stikeman Elliott LLP	Current
Stone Ridge Asset Management LLC	Stone Ridge Asset Management LLC	Current
Sunoco Pipeline	PES Holdings, LLC	Current
SunTrust Plan	SunTrust Bank SunTrust Banks, Inc. SunTrust Capital Markets Inc.	Current Current Closed
Texas, State of, Commission on Environmental Quality, Air Division Texas, State of, Commission on Environmental Quality, Water Division Texas, State of, Comptroller Texas, State of, Comptroller of Public Accounts Texas, State of, Railroad Commission	Greg Abbott, as Governor of Texas Joe Straus, as Speaker of the Texas House of Representatives Rolando Pablos, as Secretary of State of Texas State of Texas	Current Current Current Current
Trafigura Pte. Ltd.	Galena US Holdings, Inc. Trafigura Pte Ltd.	Current Current
Tronox	Tronox Global Holdings Pty Ltd. Tronox Limited Tronox LLC	Current Current Current
Tunnel Hill Reclamation Tunnel Hill Reclamation LLC	AIM Infrastructure Management Company, LLC	Current
Two Sigma	TS CAF Holdings, LLC	Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Two Sigma Advisers LP	Two Sigma Holdings VC Acquisition Vehicle II, LLC	Current
Two Sigma Investments LLC	Two Sigma Investments, LLC Two Sigma Private Investments Fund, LLC	Current Current
UBS UBS AG UBS Group AG	Kerry F. Zinn Seema Khanna UBS AG, Hong Kong UBS AG, London Branch UBS Asset Management Funds Limited UBS Financial Inc. UBS Financial Services, Inc. UBS Global Asset Management Inc. UBS Investment Bank UBS O'Connor LLC UBS Securities Hong Kong Limited UBS Securities LLC UBS Warburg	Current Former Closed Current Current Current Current Current Current Current Current Current Current Current Current
United Services Automobile Association USAA Asset Management Co.	USAA Real Estate Company	Current
United States, Government of the United States, Government of the, Bureau of Indian Affairs United States, Government of the, Department of Education United States, Government of the, Department of Interior, Bureau of Indian Affairs United States, Government of the, Department of Labor, Associate Regional Solicitor United States, Government of the, Department of Labor, District Director United States, Government of the, Department of Labor, Mine Safety & Health Administration	2010-1 SFG Venture LLC Carmen Villar Prados, as the Executive Director of the Puerto Rico Highways & Transportation Authority Commonwealth of Puerto Rico Eddie Baza Calvo Employees' Retirement System of the Government of the Commonwealth of Puerto Rico Government Development Bank of Puerto Rico Government of Guam	Closed Closed Current Current Closed Current Current

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
United States, Government of the, Department of the Interior	Konstantina Diamantopoulos	Current
United States, Government of the, Department of the Interior, Bureau of Indian Affairs	Luis F. Cruz Batista, as Director of the Office of Management and Budget of the Commonwealth of Puerto Rico	Closed
United States, Government of the, Department of the Interior, Bureau of Indian Affairs, Ute Mountain Agency, Superintendent	Puerto Rico Aqueduct and Sewer Authority	Closed
United States, Government of the, Department of the Interior, Bureau of Indian Affairs, Ute Mountain Ute Agency	Puerto Rico Fiscal Agency and Financial Advisory Authority	Closed
United States, Government of the, Department of the Interior, Bureau of Land Management	Rep. William Ballard Hurd, as a member of the United States Congress	Current
United States, Government of the, Department of the Interior, Bureau of Land Management, General Land Office	Rick Perry, as former Governor of Texas	Current
United States, Government of the, Department of the Interior, Bureau of Land Management, High Desert District, Kemmerer Field Office		
United States, Government of the, Department of the Interior, Bureau of Land Management, Kemmerer Resource Area		
United States, Government of the, Department of the Interior, Bureau of Land Management, New Mexico State Office		
United States, Government of the, Department of the Interior, Bureau of Land Management, Wyoming State Office		
United States, Government of the, Department of the Interior, Minerals Management Service		

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
United States, Government of the, Department of the Interior, Office of Surface Mining		
United States, Government of the, Department of the Interior, Office of Surface Mining & Reclamation		
United States, Government of the, Department of the Interior, Office of Surface Mining Reclamation & Enforcement		
United States, Government of the, Department of the Interior, Office of Surface Mining Reclamation & Enforcement Western Region		
United States, Government of the, Department of the Treasury		
United States, Government of the, Department of the Treasury, Internal Revenue Service		
United States, Government of the, Department of the Treasury, Internal Revenue Service, Black Lung Excise Tax		
United States, Government of the, Environmental Protection Agency		
United States, Government of the, Office of Natural Resources Revenue		
Velocity Technology Solutions Inc.	Silver Lake Financial Management Company, L.L.C. Silver Lake Partners L.P. Silver Lake Sumeru Silver Lake Technology Management LLC Sumeru Equity Partners L.P.	Closed Current Current Closed Current
Vistra BV	Baring Private Equity Asia	Current
Washington Group International Inc.	AECOM AECOM-Canyon Real Estate Fund Advisors LLC	Current Current
WellDyneRx	AlpInvest Partners B.V.	Closed

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
WellDyneRx LLC	Carlyle Asia Investment Advisers Limited Carlyle Europe Technology Partners III Advisor S.a.r.l. Carlyle Global Credit Investment Management LLC Carlyle Realty Partners III, L.P. Carlyle Realty Partners IV, L.P. Carlyle Realty Partners V, L.P. Carlyle Realty Partners, L.P. Carlyle Strategic Partners Claren Road Asset Management, LLC Edward Mathias Rodney S. Cohen The Carlyle Group The Carlyle Group Europe - CEP IV Advisor S.a.r.l.	Current Closed Current Current Current Current Current Closed Closed Closed Current Current Closed
WellDyneRx WellDyneRx LLC	Kinderhook Capital Fund I, L.P. Kinderhook Capital SBIC Fund I, L.P. Kinderhook Industries LLC	Closed Closed Current
Whitebox Advisors LLC	Whitebox Advisors LLC	Current
Willis Ltd. Willis of Tennessee Inc. Willis of Texas Inc. Willis Towers Watson Willis Towers Watson plc	Willis Towers Watson plc	Current
Windstream Holdings Inc.	Windstream Holdings, Inc.	Current
Wolverine Asset Management LLC Wolverine Flagship Fund Trading Ltd.	Christopher Gust Eric J. Henschel Robert R. Bellick Wolverine Topco, Inc.	Current Former Closed Current
Xerox Corp.	Xerox Corp.	Current
York Credit Opportunities Fund LP York Credit Opportunities Investments Master Fund LP	Jeffrey A. Weber York Capital Management York Capital Management Europe (UK) Advisor LLP	Current Current Current

Exhibit C

Grafton Declaration

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

**DECLARATION OF JENNIFER S. GRAFTON IN SUPPORT OF THE DEBTOR'S
APPLICATION FOR THE ENTRY OF AN ORDER AUTHORIZING THE RETENTION
AND EMPLOYMENT OF KIRKLAND & ELLIS LLP AND KIRKLAND & ELLIS
INTERNATIONAL LLP AS ATTORNEYS FOR THE DEBTORS AND DEBTORS
IN POSSESSION EFFECTIVE *NUNC PRO TUNC* TO THE PETITION DATE**

I, Jennifer S. Grafton, Chief Administrative Officer and Chief Legal Officer of Westmoreland Coal Company being duly sworn, state the following under penalty of perjury:

61. I am the Chief Administrative Officer and Chief Legal Officer of Westmoreland Coal Company located at 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

62. I submit this declaration (the “Declaration”) in support of the *Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of Kirkland & Ellis LLP as Attorneys for the Debtors and Debtors in Possession Effective Nunc Pro Tunc to the Petition Date* (the “Application”).² Except as otherwise noted, I have personal knowledge of the matters set forth herein.

1 Due to the large number of debtors in these chapter 11 cases, for which joint administration has been granted, a complete list of the debtors and the last four digits of their tax identification, registration, or like numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent in these chapter 11 cases at www.donlinrecano.com/westmoreland. Westmoreland Coal Company's service address for the purposes of these chapter 11 cases is 9540 South Maroon Circle, Suite 300, Englewood, Colorado 80112.

2 Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.

The Debtors' Selection of Counsel

63. The Debtors recognize that a comprehensive review process is necessary when selecting and managing chapter 11 counsel to ensure that bankruptcy professionals are subject to the same client-driven market forces, scrutiny, and accountability as professionals in non-bankruptcy engagements.

64. After evaluating several law firms, the Debtors retained Kirkland because of its extensive experience in corporate reorganizations, both out-of-court and under chapter 11 of the Bankruptcy Code. I believe that Kirkland is both well qualified and uniquely able to represent the Debtor in these chapter 11 cases in an efficient and timely manner.

Rate Structure

65. In my capacity as Chief Administrative Officer and Chief Legal Officer, I am responsible for supervising outside counsel retained by the Debtors in the ordinary course of business. Kirkland has informed the Debtors that its rates for bankruptcy representations are comparable to the rates Kirkland charges for non-bankruptcy representations. As discussed below, I am also responsible for reviewing the statements regularly submitted by Kirkland, and can confirm that the rates Kirkland charged the Debtors in the prepetition period are the same as the rates Kirkland will charge the Debtors in the postpetition period.

Cost Supervision

66. The Debtors have approved the prospective budget and staffing plan for the period from Oct. 9, 2018 through Dec. 31, 2018, recognizing that in the course of a large chapter 11 case like these chapter 11 cases, it is possible that there may be a number of unforeseen fees and expenses that will need to be addressed by the Debtors and Kirkland. The Debtors further recognize that it is their responsibility to monitor closely the billing practices of their counsel to

ensure the fees and expenses paid by the estate remain consistent with the Debtors' expectations and the exigencies of the chapter 11 cases. The Debtors will continue to review the statements that Kirkland regularly submits, and, together with Kirkland, amend the budget and staffing plans periodically, as the case develops.

67. As they did prepetition, the Debtors will continue to bring discipline, predictability, client involvement, and accountability to the counsel fees and expenses reimbursement process. While every chapter 11 case is unique, these budgets will provide guidance on the periods of time involved the level of the attorneys and professionals that will work on various matters, and projections of average hourly rates for the attorneys and professionals for various matters.

[Remainder of page intentionally left blank]

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: October 22, 2018
Houston, Texas

Respectfully submitted,

/s/ Jennifer S. Grafton
Name: Jennifer S. Grafton
Westmoreland Coal Company
Title: Chief Administrative Officer and Chief
Legal Officer
